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Canadian Municipal Statistics

1917



Wood, Gundy & Company

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Preface

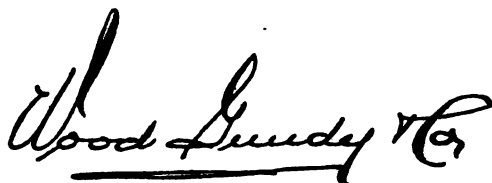
WE have endeavored to make our 1917 edition of "Canadian Municipal Statistics" more comprehensive than the previous editions, and have included financial statements from practically all borrowing municipalities in Canada.

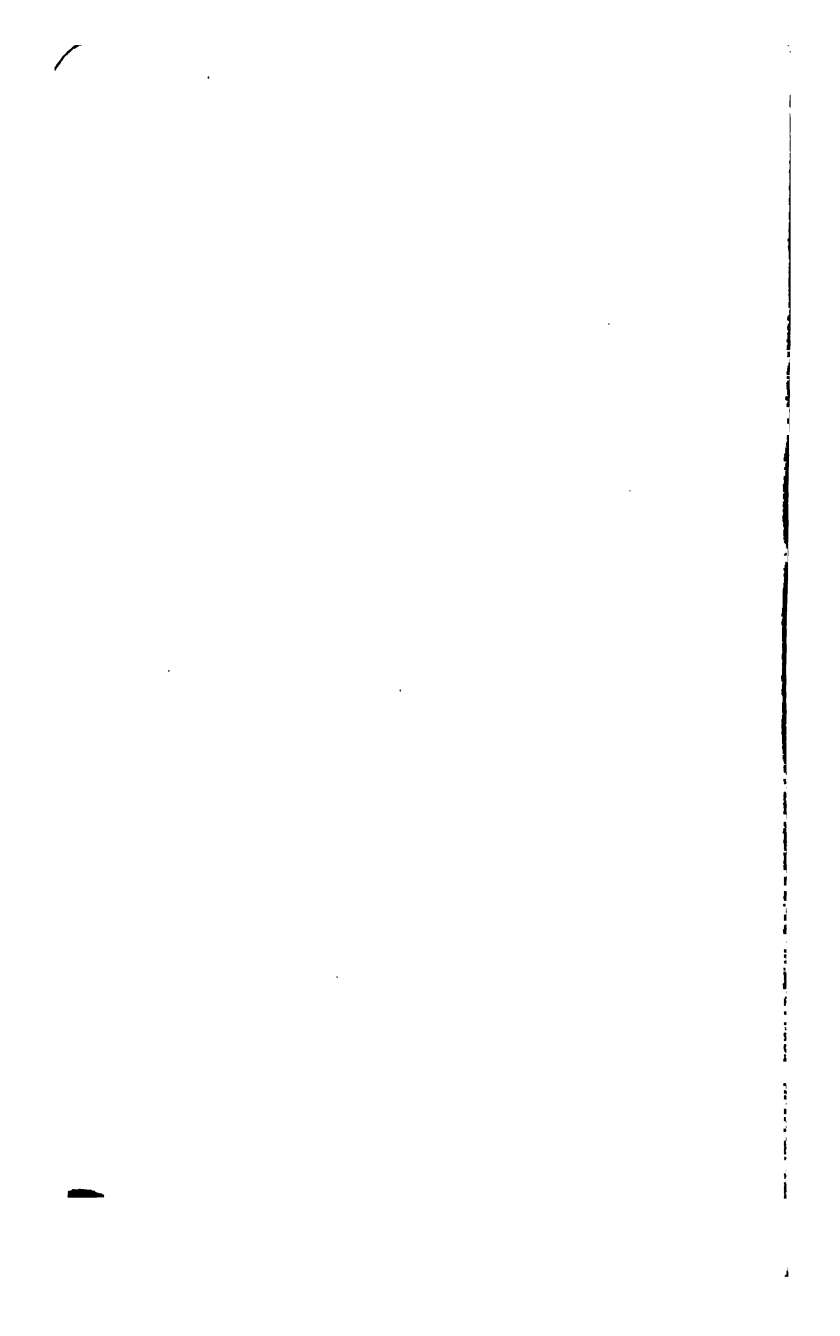
The summary of Municipal Law prepared for us by Mr. Alexander Bruce, K.C., of Toronto, has been revised and enlarged to cover the laws of three additional Provinces.

As a new feature we have added colored maps of the Dominion and the various Provinces.

We are indebted to municipal officials throughout Canada for their courtesy in furnishing us with statistics and take this opportunity of expressing our appreciation of their assistance.

Care has been exercised in effort to render each financial statement as accurate and complete as possible, and we present this volume to our clients with the hope that it may prove of service in connection with their growing interest in Canadian Municipal Investments.

A handwritten signature in cursive script, reading "Wood Gundy & Co". The signature is written in dark ink and is underlined.



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WOOD, GUNDY AND COMPANY

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CANADIAN MUNICIPAL STATISTICS

Dominion of Canada

| | |
|---------------------------------|---------------------------|
| Area..... | 3,729,655 square miles |
| Population..... | 8,000,000 |
| Total Funded Debt..... | \$1,043,839,434 |
| Less, Sinking Funds...\$ | 12,563,828 |
| Other Investments | 316,119,435 \$328,683,263 |
| Total Net Debt..... | \$715,156,171 |
| Total Ordinary Revenue..... | \$172,147,838 |
| Total Ordinary Expenditure..... | \$130,350,727 |
| Surplus..... | \$ 41,797,111 |
| Total Exports..... | \$882,872,502 |
| Total Imports..... | \$564,505,796 |
| Savings Banks' Deposits..... | \$864,163,334 |
| Total Assets..... | \$839,893,110 |

CANADIAN MUNICIPAL STATISTICS

CANADIAN MUNICIPAL STATISTICS

Province of Prince Edward Island

| | |
|--|--------------------|
| Area..... | 2,184 square miles |
| Population, 1911 (last census)..... | 93,728 |
| 1901..... | 103,259 |
| Funded Debt..... | \$818,000 |
| Sinking Fund..... | \$163,090 |
| Annual Dominion Government Sub- sidy..... | \$371,182 |
| Revenue for last fiscal year..... | \$500,000 |
| Expenditure for last fiscal year..... | \$500,000 |



CANADIAN MUNICIPAL STATISTICS

City of Charlottetown, P.E.I.

| | |
|--------------------------------------|-------------|
| Assessed Value for Taxation..... | \$4,468,635 |
| Exemptions not included above..... | 1,000,000 |
| General Debenture Debt..... | 639,500 |
| Less, Sinking Fund..... | \$56,000 |
| Waterworks Debentures..... | 88,500 |
| Net Debenture Debt..... | \$495,000 |
| Revenue from Public Utilities..... | 17,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 726,091 |

Tax Rate, Total, 13.75.

Area, 836 acres.

Population, 12,000.

Town of Summerside, P.E.I.

| | |
|--------------------------------------|-------------|
| Assessed Value for Taxation..... | \$1,880,780 |
| Exemptions not included above..... | 396,300 |
| General Debenture Debt..... | 129,500 |
| Less, Sinking Fund..... | \$24,250 |
| Waterworks Debentures..... | 90,000 |
| Net Debenture Debt..... | \$ 15,250 |
| Revenue from Public Utilities..... | 4,381 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 197,001 |

Tax Rate, Total, 10 mills.

Area, 1,000 acres.

Population, 3,300.



CANADIAN MUNICIPAL STATISTICS

Province of Nova Scotia

| | |
|--|---------------------|
| Area..... | 21,427 square miles |
| Population, 1911 (last census)..... | 492,338 |
| 1901..... | 459,574 |
| Funded Debt (net)..... | \$6,947,664 |
| Sinking Fund..... | \$ 435,110 |
| Provincial Guarantees..... | \$ 192,975 |
| Annual Dominion Government Sub- sidy..... | \$ 636,667 |
| Revenue for last fiscal year..... | \$1,953,302 |
| Expenditure for last fiscal year..... | \$2,073,672 |
| Provincial Assets..... | \$7,689,123 |



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CANADIAN MUNICIPAL STATISTICS

City of Halifax, N.S.

| | |
|---|------------------------|
| Assessed Value for Taxation..... | \$36,668,095 |
| Exemptions not included above..... | 14,771,200 |
| General Debenture Debt..... | 5,999,090 |
| Less, Sinking Fund..... | \$ 569,127 |
| Waterworks Debentures..... | 1,412,013 1,981,140 |
| Net Debenture Debt..... | \$4,017,950 |
| Revenue from Public Utilities..... | 10,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 5,740,813 |
| Tax Rate, General, 12.6 mills. School, 7.6 mills. | |
| Population, 50,000. | |

City of Sydney, N.S.

| | |
|-------------------------------------|--------------------|
| Assessed Value for Taxation..... | \$8,270,400 |
| Exemptions not included above..... | 9,000,000 |
| General Debenture Debt..... | 1,818,500 |
| Less, Sinking Fund..... | \$314,153 |
| Waterworks Debentures..... | 633,000 947,153 |
| Net Debenture Debt..... | \$ 871,347 |
| Value of Municipality's Assets..... | 1,118,000 |
| Area, 3,730 acres. | |
| Population, 20,000. | |

WOOD, GUNDY AND COMPANY

Town of Glace Bay, N.S.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$4,000,000 |
| Exemptions not included above..... | 1,440,000 |
| General Debenture Debt..... | 619,500 |
| Less, Sinking Fund..... | \$ 35,070 |
| Waterworks Debentures..... | 267,000 |
| Light and Power Debentures.... | 85,000 |
| Net Debenture Debt..... | \$232,430 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, \$2,595)..... | 113,405 |
| Revenue for Public Utilities | 8,971 |
| Value of Municipality's Assets..... | 925,403 |
| Tax Rate, General, 20 mills. School, 10 mills. | |
| Area, 6,200 acres. | |
| Population, 17,000. | |

Town of Amherst, N.S.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$4,580,624 |
| Exemptions not included above..... | 750,000 |
| General Debenture Debt..... | 919,500 |
| Less, Sinking Fund..... | \$113,997 |
| Waterworks Debentures..... | 321,000 |
| Net Debenture Debt..... | \$ 484,503 |
| Revenue from Public Utilities..... | 5,500 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,066,780 |
| Tax Rate, General, 24 mills. School, 5 mills. | |
| Area, 13,000 acres. | |
| Population, 11,000. | |

CANADIAN MUNICIPAL STATISTICS

Town of New Glasgow, N.S.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$4,202,785 |
| Exemptions not included above..... | 250,000 |
| General Debenture Debt..... | 773,750 |
| Less, Sinking Fund..... | \$ 50,965 |
| Waterworks Debentures..... | 366,100 |
| Net Debenture Debt..... | \$356,685 |
| Local Improvement Debt..... | 70,500 |
| Value of Municipality's Assets..... | 640,940 |
| Tax Rate, General, 12 mills. School, 6 mills. | |
| Population, 9,500. | |

Town of Sydney Mines, N.S.

| | |
|--------------------------------------|-------------|
| Assessed Value for Taxation..... | \$1,842,982 |
| Exemptions not included above..... | 44,130 |
| General Debenture Debt..... | 266,500 |
| Less, Sinking Fund..... | \$60,000 |
| Waterworks Debentures..... | 85,000 |
| Net Debenture Debt..... | \$121,500 |
| Revenue from Public Utilities..... | 5,953 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 376,357 |
| Tax Rate, Total, 25 mills. | |
| Area, 3,196 acres. | |
| Population, 9,054. | |

WOOD, GUNDY AND COMPANY

Town of Truro, N.S.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$3,467,525 |
| Exemptions not included above..... | 500,000 |
| General Debenture Debt..... | 743,110 |
| Less, Sinking Fund..... | \$144,835 |
| Waterworks Debentures..... | 176,230 |
| Light and Power Debentures.... | 83,725 |
| Net Debenture Debt..... | \$338,320 |
| Revenue from Public Utilities..... | 13,472 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 920,809 |
| Tax Rate, General, 15 mills. School, 6 mills. | |
| Area, 4,000 acres. | |
| Population, 7,500. | |

Town of Yarmouth, N.S.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$3,750,970 |
| Exemptions not included above..... | 502,000 |
| General Debenture Debt..... | 443,500 |
| Less, Sinking Fund..... | \$ 10,310 |
| Waterworks Debentures..... | 357,000 |
| Light and Power Debentures.... | 13,500 |
| Net Debenture Debt..... | \$ 62,690 |
| Value of Municipality's Assets..... | 545,810 |
| Tax Rate, General, 14.8 mills. School, 6.2 mills. | |
| Area, 1,280 acres. | |
| Population, 7,000. | |

CANADIAN MUNICIPAL STATISTICS

Town of Dartmouth, N.S.

| | | |
|---|-----------|-------------|
| Assessed Value for Taxation..... | | \$2,823,000 |
| General Debenture Debt..... | | 653,400 |
| Less, Sinking Fund..... | \$ 18,719 | |
| Waterworks Debentures..... | 236,200 | |
| Electric Light Debentures..... | 8,000 | |
| Ferry Debentures..... | 266,000 | 528,919 |
| Net Debenture Debt..... | | \$124,481 |
| Revenue from Public Utilities..... | | 10,902 |
| (After deducting operating expenses) | | |
| Value of Municipality's Assets..... | | 300,274 |
| Tax Rate, General, 9.2 mills. School, 10.3 mills. | | |
| Area, 1,533 acres. | | |
| Population, 6,500. | | |

Town of North Sydney, N.S.

| | | |
|---|-----------|-------------|
| Assessed Value for Taxation..... | | \$2,061,600 |
| Exemptions not included above..... | | 162,875 |
| General Debenture Debt..... | | 404,500 |
| Less, Sinking Fund..... | \$104,809 | |
| Waterworks and Sewers De- bentures..... | 253,500 | 358,309 |
| Net Debenture Debt..... | | \$46,191 |
| Value of Municipality's Assets..... | | 452,498 |
| Tax Rate, General, 16.5 mills. School, 5 mills. | | |
| Population, 5,639. | | |

WOOD, GUNDY AND COMPANY

Town of Springhill, N.S.

| | | |
|--|----------|-----------|
| Assessed Value for Taxation..... | | \$794,000 |
| General Debenture Debt..... | | 219,000 |
| Less, Sinking Fund..... | \$20,000 | |
| Waterworks Debentures..... | 140,000 | 160,000 |
| Net Debenture Debt | | \$59,000 |
| Revenue from Public Utilities..... | | 7,400 |
| (After deducting operating expenses) | | |
| Value of Municipality's Assets..... | | 282,400 |
| Tax Rate: General, 14.5 mills. School, 13.5 mills. | | |
| Area, 2,900 acres. | | |
| Population, 5,370. | | |

Town of New Waterford, N.S.

| | | |
|--|-------|-------------|
| Assessed Value for Taxation..... | | \$1,201,500 |
| Exemptions not included above..... | | 59,000 |
| General Debenture Debt..... | | 12,000 |
| Less, Sinking Fund..... | \$720 | 720 |
| Net Debenture Debt..... | | \$11,280 |
| Value of Municipality's Assets..... | | 20,000 |
| Tax Rate, General, 11.9 mills. School, 13.1 mills. | | |
| Area, 1,300 acres. | | |
| Population, 5,000. | | |

CANADIAN MUNICIPAL STATISTICS

Town of Stellarton, N.S.

| | |
|---|----------------|
| Assessed Value for Taxation..... | \$1,116,050 |
| General Debenture Debt..... | 154,500 |
| Less, Sinking Fund..... | \$17,715 |
| Waterworks Debentures..... | 84,000 |
| | <u>101,715</u> |
| Value of Municipality's Assets..... | \$188,692 |
| Tax Rate, General, 13 mills. School, 7 mills. | |
| Area, 2,880 acres. | |
| Population, 4,500. | |

Town of Westville, N.S.

| | |
|---|---------------|
| Assessed Value for Taxation..... | \$1,009,350 |
| Exemptions not included above..... | 32,400 |
| General Debenture Debt..... | 86,000 |
| Less, Sinking Fund..... | \$10,135 |
| Waterworks Debentures..... | 71,000 |
| | <u>81,135</u> |
| Net Debenture Debt..... | \$ 4,865 |
| Revenue from Public Utilities..... | 2,762 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 125,460 |
| Tax Rate, General, 13.5 mills. School, 4.5 mills. | |
| Area, 3,200 acres. | |
| Population, 4,500. | |

WOOD, GUNDY AND COMPANY

Town of Pictou, N.S.

| | |
|--|--------------------|
| Assessed Value for Taxation..... | \$1,184,115 |
| Exemptions not included above..... | 54,175 |
| General Debenture Debt..... | 256,200 |
| Less, Sinking Fund..... | \$ 16,628 |
| Waterworks Debentures..... | 119,900 136,528 |
| Net Debenture Debt..... | \$119,672 |
| Value of Municipality's Assets..... | 292,644 |
| Tax Rate, General, 20.25 mills. School, 8.75 mills. | |
| Population, 3,179. | |

Town of Windsor, N.S.

| | |
|--|------------------|
| Assessed Value for Taxation..... | \$1,389,850 |
| Exemptions not included above..... | 450,000 |
| General Debenture Debt..... | 143,100 |
| Less, Sinking Fund..... | \$38,191 |
| Waterworks Debentures..... | 55,000 93,191 |
| Net Debenture Debt..... | \$ 49,909 |
| Revenue from Public Utilities..... | 3,115 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 232,619 |
| Tax Rate, General, 13.5 mills. School, 6.5 mills. | |
| Area, 2,600 acres. | |
| Population, 3,000. | |

CANADIAN MUNICIPAL STATISTICS

Town of Lunenburg, N.S.

| | |
|---|--------------------|
| Assessed Value for Taxation..... | \$1,144,285 |
| Exemptions not included above..... | 48,940 |
| General Debenture Debt..... | 186,500 |
| Less, Sinking Fund..... | \$ 2,187 |
| Waterworks Debentures..... | 78,500 80,687 |
| Net Debenture Debt..... | \$105,813 |
| Value of Municipality's Assets..... | 125,000 |
| Tax Rate, General, 15.5 mills. School, 6.5 mills. | |
| Area, 1,000 acres. | |
| Population, 3,000. | |

Town of Inverness, N.S.

| | |
|---|--------------------|
| Assessed Value for Taxation..... | \$467,010 |
| Exemptions not included above..... | 55,000 |
| General Debenture Debt..... | 55,500 |
| Less, Sinking Fund..... | \$ 8,878 |
| Waterworks Debentures..... | 55,500 64,378 |
| Net Debenture Debt..... | Nil |
| Local Improvement Debt..... | \$15,000 |
| Value of Municipality's Assets..... | 81,479 |
| Tax Rate, General, 11.6 mills. School, 9.4 mills. | |
| Population, 2,700. | |

WOOD, GUNDY AND COMPANY

Town of Dominion, N.S.

| | | |
|---|----------|-----------|
| Assessed Value for Taxation..... | | \$505,617 |
| Exemptions not included above..... | | 2,800 |
| General Debenture Debt..... | | 14,000 |
| Less, Sinking Fund..... | \$ 1,300 | |
| Waterworks Debentures..... | 14,000 | 15,300 |
| Net Debenture Debt..... | | Nil |
| Value of Municipality's Assets..... | | \$37,653 |
| Tax Rate, General, 22.5 mills. School, 8 mills. | | |
| Area, 200 acres. | | |
| Population, 2,589. | | |

Town of Bridgewater, N.S.

| | | |
|---|----------|-----------|
| Assessed Value for Taxation..... | | \$804,226 |
| Exemptions not included above..... | | 14,400 |
| General Debenture Debt..... | | 245,000 |
| Less, Sinking Fund..... | \$14,569 | |
| Waterworks Debentures..... | 78,000 | 92,569 |
| Net Debenture Debt..... | | \$152,431 |
| Value of Municipality's Assets..... | | 281,963 |
| Tax Rate, General, 16 mills. School, 5 mills. | | |
| Population, 2,500. | | |

CANADIAN MUNICIPAL STATISTICS

Town of Parrsboro, N.S.

| | |
|---|---------------|
| Assessed Value for Taxation..... | \$500,434 |
| Exemptions not included above..... | 30,700 |
| General Debenture Debt..... | 91,100 |
| Less, Sinking Fund..... | \$ 2,502 |
| Waterworks Debentures..... | 52,500 |
| Light and Power Debentures ... | 10,100 |
| | <u>65,102</u> |
| Net Debenture Debt..... | \$ 25,998 |
| Revenue from Public Utilities..... | 384 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 125,346 |
| Tax Rate, General, 15.3 mills. School, 6 mills. | |
| Population, 2,500. | |

Town of Kentville, N.S.

| | |
|---|---------------|
| Assessed Value for Taxation..... | \$624,875 |
| Exemptions not included above..... | 144,000 |
| General Debenture Debt..... | 104,150 |
| Less, Sinking Fund..... | \$14,618 |
| Waterworks Debentures..... | 59,000 |
| | <u>73,618</u> |
| Net Debenture Debt | \$ 30,532 |
| Value of Municipality's Assets..... | 145,046 |
| Tax Rate, General, 11 mills. School, 9 mills. | |
| Area, 5,300 acres. | |
| Population, 2,304. | |

WOOD, GUNDY AND COMPANY

Town of Liverpool, N.S.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$774,720 |
| Exemptions not included above..... | 22,865 |
| General Debenture Debt..... | 166,780 |
| Less, Sinking Fund..... | \$15,600 |
| Waterworks Debentures..... | 33,100 |
| Net Debenture Debt..... | \$118,080 |
| Value of Municipality's Assets..... | 181,316 |
| Tax Rate, General, 14 mills. School, 4 mills. | |
| Population, 2,109. | |

Town of Antigonish, N.S.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$470,700 |
| Exemptions not included above..... | 36,700 |
| General Debenture Debt..... | 68,000 |
| Less, Sinking Fund..... | \$ 6,706 |
| Waterworks Debentures..... | 45,000 |
| Net Debenture Debt..... | \$16,294 |
| Value of Municipality's Assets..... | 87,706 |
| Tax Rate, General, 13 mills. School, 7 mills. | |
| Population, 2,000. | |

CANADIAN MUNICIPAL STATISTICS

Town of Canso, N.S.

| | |
|---|--------------------|
| Assessed Value for Taxation..... | \$340,809 |
| Exemptions not included above..... | 55,000 |
| General Debenture Debt..... | 18,750 |
| Less, Sinking Fund..... | \$ 1,500 |
| Light and Power Debentures... | 15,000 16,500 |
| Net Debenture Debt..... | \$ 2,250 |
| Value of Municipality's Assets..... | 38,381 |
| Tax Rate, General, 10.8 mills. School, 11.7 mills. | |
| Population, 1,700. | |

Town of Oxford, N.S.

| | |
|---|----------------|
| Assessed Value for Taxation..... | \$280,260 |
| Exemptions not included above..... | 11,345 |
| General Debenture Debt..... | 3,000 |
| Less, Sinking Fund..... | \$490 490 |
| Net Debenture Debt..... | \$ 2,510 |
| Value of Municipality's Assets..... | 17,561 |
| Tax Rate, General, 12 mills. School, 12 mills. | |
| Area, 3,000 acres. | |
| Population, 1,500. | |

WOOD, GUNDY AND COMPANY

Town of Trenton, N.S.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$995,500 |
| Exemptions not included above..... | 7,005 |
| General Debenture Debt..... | 70,000 |
| Less, Sinking Fund..... | \$ 2,200 |
| Waterworks Debentures..... | 45,000 |
| Net Debenture Debt..... | \$22,800 |
| Value of Municipality's Assets..... | 88,172 |
| Tax Rate, General, 21.5 mills. School, 3.5 mills. | |
| Area, 2,000 acres. | |
| Population, 1,500. | |

Town of Wolfville, N.S.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$601,949 |
| Exemptions not included above..... | 600,000 |
| General Debenture Debt..... | 99,000 |
| Less, Sinking Fund..... | \$ 8,042 |
| Waterworks Debentures..... | 68,000 |
| Net Debenture Debt..... | \$ 22,958 |
| Value of Municipality's Assets..... | 159,850 |
| Tax Rate, General, 13 mills. School, 7 mills. | |
| Population, 1,458. | |

CANADIAN MUNICIPAL STATISTICS

Town of Shelburne, N.S.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$375,860 |
| Exemptions not included above..... | 8,715 |
| General Debenture Debt..... | 42,500 |
| Less, Sinking Fund..... | \$ 3,340 |
| Light and Power Debentures.... | 32,000 |
| Net Debenture Debt..... | \$ 7,160 |
| Value of Municipality's Assets..... | 63,990 |
| Tax Rate, General, 12.6 mills. School, 7.6 mills. | |
| Area, 2,560 acres. | |
| Population, 1,450. | |

Town of Bear River, N.S.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$190,000 |
| Exemptions not included above..... | 35,000 |
| General Debenture Debt..... | Nil |
| Tax Rate, General, 7.5 mills. School, 1.53 mills. | |
| Area, 400 acres. | |
| Population, 1,400. | |

WOOD, GUNDY AND COMPANY

Town of Louisburg, N.S.

| | |
|-------------------------------------|---------------|
| Assessed Value for Taxation..... | \$249,728 |
| Exemptions not included above..... | 6,400 |
| General Debenture Debt..... | 16,000 |
| Less, Sinking Fund..... | \$1,336 1,336 |
| Net Debenture Debt..... | \$14,664 |
| Value of Municipality's Assets..... | 17,000 |

Tax Rate, Total, 2.75 mills.

Area, 3,840 acres.

Population, 1,300.

Town of Digby, N.S.

| | |
|-------------------------------------|---------------|
| Assessed Value for Taxation..... | \$608,899 |
| Exemptions not included above..... | 23,450 |
| General Debenture Debt..... | 41,800 |
| Less, Sinking Fund..... | \$ 1,264 |
| Waterworks Debentures..... | 36,300 37,564 |
| Net Debenture Debt..... | \$ 4,236 |
| Value of Municipality's Assets..... | 57,283 |

Tax Rate, General, 14 mills. School, 6 mills.

Area, 1,400 acres.

Population, 1,250.

CANADIAN MUNICIPAL STATISTICS

Town of Annapolis, N.S.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$330,753 |
| Exemptions not included above..... | 13,425 |
| General Debenture Debt..... | 50,000 |
| Less, Sinking Fund..... | \$13,680 |
| Waterworks Debentures..... | 22,500 |
| Light and Power Debentures.... | 23,000 |
| | <hr/> 59,180 |
| Net Debenture Debt..... | Nil |
| Revenue from Public Utilities..... | \$ 4,025 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 96,284 |
| Tax Rate, General, 1.67 mills. School, .82 mills. | |
| Population, 1,200. | |

Village of Port Hood, N.S.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$300,000 |
| Exemptions not included above..... | 75,000 |
| General Debenture Debt..... | 10,500 |
| Less, Sinking Fund..... | \$1,800 |
| | <hr/> 1,800 |
| Net Debenture Debt..... | \$ 8,700 |
| Value of Municipality's Assets..... | 12,000 |
| Tax Rate, General, 12.5 mills. School, 11 mills. | |
| Area, 2,000 acres. | |
| Population, 1,000. | |

WOOD, GUNDY AND COMPANY

County of Annapolis, N.S.

| | |
|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$3,319,400 |
| General Debenture Debt..... | 35,000 |
| Less, Sinking Fund..... | <u>\$9,752</u> 9,752 |
| Net Debenture Debt..... | \$25,248 |
| Value of Municipality's Assets..... | 52,000 |

Tax Rate, Total, .75 mills.

Area, 375,000 acres.

Population, 12,000.

County of Antigonish, N.S.

| | |
|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$1,537,066 |
| General Debenture Debt..... | 37,000 |
| Less, Sinking Fund..... | <u>\$8,140</u> 8,140 |
| Net Debenture Debt..... | \$28,860 |
| Value of Municipality's Assets..... | 35,000 |

Tax Rate, Total, 12.5 mills.

Population, 12,000.

CANADIAN MUNICIPAL STATISTICS

County of Cape Breton, N.S.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$3,170,870 |
| General Debenture Debt..... | 250,500 |
| Less, Sinking Fund..... | <u>\$28,412</u> 28,412 |
| Net Debenture Debt..... | \$222,088 |
| Value of Municipality's Assets..... | 429,302 |
| Tax Rate, Total, 12.5 mills. | |

County of Colchester, N.S.

| | |
|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$3,161,760 |
| General Debenture Debt..... | 48,000 |
| Less, Sinking Fund..... | <u>\$6,800</u> 6,800 |
| Net Debenture Debt..... | \$ 41,200 |
| Value of Municipality's Assets..... | 100,000 |
| Tax Rate, Total, 6.9 mills. | |
| Area, 914,800 acres. | |
| Population, 16,924. | |

WOOD, GUNDY AND COMPANY

County of Cumberland, N.S.

| | |
|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$3,663,858 |
| General Debenture Debt..... | 15,000 |
| Less, Sinking Fund..... | <u>\$2,500</u> 2,500 |
| Net Debenture Debt..... | \$12,500 |
| Value of Municipality's Assets..... | 50,000 |
| Tax Rate, Total, 7.75 mills. | |
| Population, 40,543. | |

County of Digby, N.S.

| | |
|-------------------------------------|------------------|
| Assessed Value for Taxation..... | \$999,651 |
| General Debenture Debt..... | 33,000 |
| Value of Municipality's Assets..... | 65,649 |
| Tax Rate, Total, 16 mills. | |

CANADIAN MUNICIPAL STATISTICS

County of Guysborough, N.S.

| | |
|-------------------------------------|----------------|
| Assessed Value for Taxation..... | \$525,846 |
| General Debenture Debt..... | 5,000 |
| Less Sinking Fund | \$262 262 |
| Net Debenture Debt..... | \$ 4,738 |
| Value of Municipality's Assets..... | 13,555 |
| Tax Rate, Total, 30 mills. | |
| Population, 11,194. | |

County of Halifax, N.S.

| | |
|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$3,505,808 |
| General Debenture Debt..... | 44,166 |
| Less, Sinking Fund..... | \$21,204 21,204 |
| Net Debenture Debt..... | \$22,962 |
| Value of Municipality's Assets..... | 52,856 |
| Tax Rate, Total, 23.7 mills. | |
| Population, 30,000. | |

WOOD, GUNDY AND COMPANY

County of Hants, N.S.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$3,211,135 |
| General Debenture Debt..... | 21,500 |
| Value of Municipality's Assets..... | 44,249 |
| Tax Rate, Total, 8.3 mills. | |

County of Inverness, N.S.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$972,880 |
| General Debenture Debt..... | 142,600 |
| Less, Sinking Fund..... | <u>\$52,844</u> 52,844 |
| Net Debenture Debt..... | \$ 89,756 |
| Value of Municipality's Assets..... | 159,195 |
| Tax Rate, Total, 30.3 mills. | |

CANADIAN MUNICIPAL STATISTICS

County of Kings, N.S.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$4,600,000 |
| General Debenture Debt..... | 20,000 |
| Value of Municipality's Assets..... | 30,000 |
| Tax Rate, Total, 5.2 mills. | |
| Population, 23,000. | |

County of Lunenburg, N.S.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$3,000,328 |
| General Debenture Debt..... | 113,500 |
| Less, Sinking Fund..... | <u>\$17,118</u> 17,118 |
| Net Debenture Debt..... | \$ 96,382 |
| Value of Municipality's Assets..... | 131,188 |
| Tax Rate, Total, 9 mills. | |
| Area, 768,000 acres. | |
| Population, 33,689. | |

WOOD, GUNDY AND COMPANY

County of Pictou, N.S.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$4,284,660 |
| General Debenture Debt..... | Nil |
| Value of Municipality's Assets..... | 63,934 |
| Tax Rate, Total, 7.25 mills. | |
| Area, 677,360 acres. | |
| Population, 35,858. | |

County of Queens, N.S.

| | |
|-------------------------------------|--------------------|
| Assessed Value for Taxation..... | \$1,113,856 |
| General Debenture Debt..... | 39,448 |
| Less, Sinking Fund..... | \$3,512 3,512 |
| Net Debenture Debt..... | \$35,936 |
| Value of Municipality's Assets..... | 37,933 |
| Tax Rate, Total, 10 mills. | |
| Population, 10,106. | |

CANADIAN MUNICIPAL STATISTICS

County of Richmond, N.S.

| | |
|-------------------------------------|--------------------|
| Assessed Value for Taxation..... | \$870,445 |
| General Debenture Debt..... | 30,500 |
| Less, Sinking Fund..... | \$3,086 3,086 |
| Net Debenture Debt..... | \$27,414 |
| Value of Municipality's Assets..... | 30,677 |

Tax Rate, Total, 19.5 mills.

Area, 312,960 acres.

Population, 13,273.

County of Shelburne, N.S.

| | |
|-------------------------------------|--------------------|
| Assessed Value for Taxation..... | \$519,814 |
| General Debenture Debt..... | 41,600 |
| Less, Sinking Fund..... | \$8,107 8,107 |
| Net Debenture Debt..... | \$33,493 |
| Value of Municipality's Assets..... | 49,094 |

Tax Rate, Total, 16 mills.

WOOD, GUNDY AND COMPANY

County of Victoria, N.S.

| | |
|-------------------------------------|--------------------|
| Assessed Value for Taxation..... | \$561,000 |
| General Debenture Debt..... | 5,000 |
| Less, Sinking Fund..... | \$3,000 3,000 |
| Net Debenture Debt..... | \$ 2,000 |
| Value of Municipality's Assets..... | 29,500 |
| Tax Rate, Total, 33.6 mills. | |

County of Yarmouth, N.S.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$1,577,448 |
| General Debenture Debt..... | 2,000 |
| Value of Municipality's Assets..... | 24,000 |
| Tax Rate, Total, 6.4 mills. | |
| Area, 130,248 acres. | |
| Population, 13,139. | |

CANADIAN MUNICIPAL STATISTICS

Province of New Brunswick

| | |
|---|---------------------|
| Area..... | 27,985 square miles |
| Population, 1911 (last census)..... | 351,889 |
| 1901..... | 331,120 |
| Funded Debt..... | \$8,728,885 |
| Sinking Fund..... | \$511,812 |
| Provincial Guarantees..... | \$7,963,000 |
| Annual Dominion Government Sub- sidy..... | \$637,976 |
| Revenue for last fiscal year..... | \$1,580,531 |
| Expenditure for last fiscal year..... | \$1,568,254 |
| Approximate assessable value of all property within the Province | \$110,848,317 |
| Provincial Assets..... | \$35,000,000 |



CANADIAN MUNICIPAL STATISTICS

City of St. John, N.B.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$38,430,400 |
| Exemptions not included above..... | 7,439,800 |
| General Debenture Debt..... | 4,912,403 |
| Less, Sinking Fund..... | \$1,069,133 |
| Waterworks Debentures..... | 1,905,234 |
| Wharves Debentures..... | 1,240,217 |
| Market Debentures..... | 120,000 |
| Net Debenture Debt..... | \$ 577,819 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, \$3,238)..... | 12,729 |
| Net Revenue from Public Utilities..... | 40,431 |
| Value of Municipality's Assets..... | 7,421,286 |
| Tax Rate, Total, 19.5 mills. | |
| Area, 13,440 acres. | |
| Population, 54,000. | |

City of Moncton, N.B.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$9,170,000 |
| Exemptions not included above..... | 7,000,000 |
| General Debenture Debt..... | 1,720,491 |
| Less, Sinking Fund..... | \$100,642 |
| Waterworks and Light Debentures..... | 912,991 |
| Net Debenture Debt..... | \$ 706,858 |
| Revenue from Public Utilities..... | 3,867 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 2,030,054 |
| Tax Rate, General, 11.7 mills. School, 5.8 mills. | |
| Area, 2,092 acres. | |
| Population, 15,000. | |

WOOD, GUNDY AND COMPANY

City of Fredericton, N.B.

| | |
|--------------------------------------|-------------|
| Assessed Value for Taxation..... | \$5,962,883 |
| Exemptions not included above..... | 2,500,000 |
| General Debenture Debt..... | 588,574 |
| Less, Sinking Fund..... | \$ 7,638 |
| Waterworks Debentures..... | 179,000 |
| Light and Power Debentures.... | 20,000 |
| Net Debenture Debt..... | \$381,936 |
| Revenue from Public Utilities..... | 2,672 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 730,014 |
| Tax Rate, General, 20 mills. | |
| Area, 15,360 acres. | |
| Population, 8,500. | |

Town of Chatham, N.B.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$1,292,200 |
| General Debenture Debt..... | 289,000 |
| Less, Sinking Fund..... | \$ 47,715 |
| Waterworks Debentures..... | 158,000 |
| Electric Light Debentures..... | 65,000 |
| Net Debenture Debt..... | \$ 18,285 |
| Value of Municipality's Assets..... | 327,000 |
| Population, 5,000. | |

CANADIAN MUNICIPAL STATISTICS

Town of Campbellton, N.B.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$2,518,600 |
| Exemptions not included above..... | 300,000 |
| General Debenture Debt..... | 410,000 |
| Less, Sinking Fund..... | \$ 23,116 |
| Waterworks Debentures..... | 220,000 |
| Light and Power Debentures..... | 90,000 |
| Net Debenture Debt..... | \$76,884 |
| Revenue from Public Utilities..... | 7,345 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 531,686 |
| Tax Rate, General, 10.5 mills. School, 4.5 mills. | |
| Area, 1,000 acres. | |
| Population, 4,500. | |

Town of Bathurst, N.B.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$675,000 |
| General Debenture Debt..... | 155,000 |
| Less, Sinking Fund..... | \$ 2,700 |
| Waterworks Debentures..... | 150,000 |
| Net Debenture Debt..... | \$ 2,300 |
| Value of Municipality's Assets..... | 160,000 |
| Tax Rate, General, 28.6 mills. School, 11 mills. | |
| Area, 1,000 acres. | |
| Population, 4,000. | |

WOOD, GUNDY AND COMPANY

Town of Woodstock, N.B.

| | |
|--------------------------------------|--------------------|
| Assessed Value for Taxation..... | \$2,100,000 |
| Exemptions not included above..... | 500,000 |
| General Debenture Debt..... | 176,000 |
| Less, Sinking Fund..... | \$ 4,000 |
| Waterworks Debentures..... | 85,000 89,000 |
| Net Debenture Debt..... | \$ 87,000 |
| Revenue from Public Utilities..... | 3,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 135,000 |
| Tax Rate, Total, 20 mills. | |
| Population, 3,850. | |

Town of St. Stephen, N.B.

| | |
|---|----------------------|
| Assessed Value for Taxation..... | \$1,778,200 |
| Exemptions not included above..... | 300,000 |
| General Debenture Debt..... | 326,100 |
| Less, Sinking Fund..... | \$ 21,422 |
| Waterworks Debentures..... | 230,000 251,422 |
| Net Debenture Debt..... | \$ 74,678 |
| Revenue from Public Utilities..... | 6,755 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 316,791 |
| Tax Rate: General, 15.16 mills. School, 5.88 mills. | |
| Area, 1,800 acres. | |
| Population, 3,273. | |

CANADIAN MUNICIPAL STATISTICS

Town of Newcastle, N.B.

| | |
|--------------------------------------|---------------|
| Assessed Value for Taxation..... | \$823,000 |
| Exemptions not included above..... | 300,000 |
| General Debenture Debt..... | 189,000 |
| Less, Sinking Fund..... | \$19,621 |
| Waterworks Debentures..... | 60,000 |
| Light and Power Debentures.... | 16,000 |
| Other Utility Debentures..... | 97,000 |
| | <hr/> 192,621 |
| Net Debenture Debt..... | Nil |
| Local Improvement Debt..... | \$ 10,000 |
| Revenue from Public Utilities..... | 3,126 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 212,367 |
| Tax Rate, Total, 39 mills. | |
| Area, 7,680 acres. | |
| Population, 3,000. | |

Town of Sackville, N.B.

| | |
|---|---------------|
| Assessed Value for Taxation..... | \$1,190,000 |
| Exemptions not included above..... | 500,000 |
| General Debenture Debt..... | 110,000 |
| Less, Sinking Fund..... | \$ 8,158 |
| Waterworks Debentures..... | 110,000 |
| | <hr/> 118,158 |
| Net Debenture Debt..... | Nil |
| Local Improvement Debt..... | \$ 31,000 |
| Revenue from Public Utilities..... | 292 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 150,000 |
| Tax Rate, General, 15 mills. School, 5 mills. | |
| Area, 2,660 acres. | |
| Population, 2,300 | |

WOOD, GUNDY AND COMPANY

Town of Edmundston, N.B.

| | | |
|---|----------|-----------|
| Assessed Value for Taxation..... | | \$900,000 |
| Exemptions not included above..... | | 75,000 |
| General Debenture Debt..... | | 135,000 |
| Less, Waterworks Debentures..... | \$75,000 | |
| Light and Power Debentures.... | 60,000 | 135,000 |
| Net Debenture Debt..... | | Nil |
| Local Improvement Debt..... | | \$ 25,000 |
| Value of Municipality's Assets..... | | 180,000 |
| Tax Rate, General, 10 mills. School, 4 mills. | | |
| Area, 1,440 acres. | | |
| Population, 2,000. | | |

Town of Sussex, N.B.

| | | |
|---|----------|-------------|
| Assessed Value for Taxation..... | | \$1,266,800 |
| General Debenture Debt..... | | 112,000 |
| Less, Sinking Fund..... | \$17,616 | |
| Waterworks Debentures..... | 25,000 | 42,616 |
| Net Debenture Debt..... | | \$69,384 |
| Value of Municipality's Assets..... | | 69,610 |
| Tax Rate, General, 11.5 mills. School, 9.8 mills. | | |
| Area, 1,000 acres. | | |
| Population, 2,000. | | |

CANADIAN MUNICIPAL STATISTICS

Town of Dalhousie, N.B.

| | | |
|-------------------------------------|----------|-----------|
| Assessed Value for Taxation..... | | \$430,850 |
| Exemptions not included above..... | | 324,241 |
| General Debenture Debt..... | | 113,000 |
| Less, Sinking Fund..... | \$ 3,301 | |
| Waterworks Debentures..... | 70,000 | |
| Light and Power Debentures... | 30,000 | 103,301 |
| Net Debenture Debt..... | | \$ 9,699 |
| Value of Municipality's Assets..... | | 86,000 |
| Tax Rate, Total 14 mills. | | |
| Population, 1,800. | | |

County of Albert, N.B.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$2,125,810 |
| Value of Municipality's Assets..... | 12,000 |
| Tax Rate, Total, 7.5 mills. | |
| Population, 9,691. | |

County of Carleton, N.B.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$6,455,000 |
| General Debenture Debt..... | 29,000 |
| Value of Municipality's Assets..... | 60,000 |
| Tax Rate, total, 5 mills. | |
| Population, 23,000. | |

County of Gloucester, N.B.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$4,664,320 |
| General Debenture Debt..... | 68,000 |
| Less, Sinking Fund..... | \$19,307 |
| Net Debenture Debt..... | \$ 48,693 |
| Value of Municipality's Assets..... | 45,000 |
| Population, 32,662. | |

CANADIAN MUNICIPAL STATISTICS

County of Kent, N.B.

| | |
|-------------------------------------|-----------------------------|
| Assessed Value for Taxation..... | \$2,374,394 |
| General Debenture Debt..... | 16,000 |
| Less, Sinking Fund..... | <u>\$7,007</u> <u>7,007</u> |
| Net Debenture Debt..... | \$ 8,993 |
| Value of Municipality's Assets..... | 5,000 |

Tax Rate, Total, 2.6 mills.

Population, 24,376.

County of Madawaska, N.B.

| | |
|----------------------------------|-------------|
| Assessed Value for Taxation..... | \$1,500,000 |
| General Debenture Debt..... | 170,000 |

Population, 16,800.

WOOD, GUNDY AND COMPANY

County of Northumberland, N.B.

| | |
|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$3,078,230 |
| General Debenture Debt..... | 63,600 |
| Less, Sinking Fund..... | <u>\$2,537</u> 2,537 |
| Net Debenture Debt..... | \$ 61,063 |
| Value of Municipality's Assets..... | 200,000 |
| Tax Rate, Total, 7.5 mills. | |
| Population, 31,194. | |

County of St. John, N.B.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$54,484,456 |
| General Debenture Debt..... | 330,500 |
| Less, Sinking Fund..... | <u>\$62,267</u> 62,267 |
| Net Debenture Debt..... | \$268,233 |
| Value of Municipality's Assets..... | 632,500 |
| Population, 72,000. | |

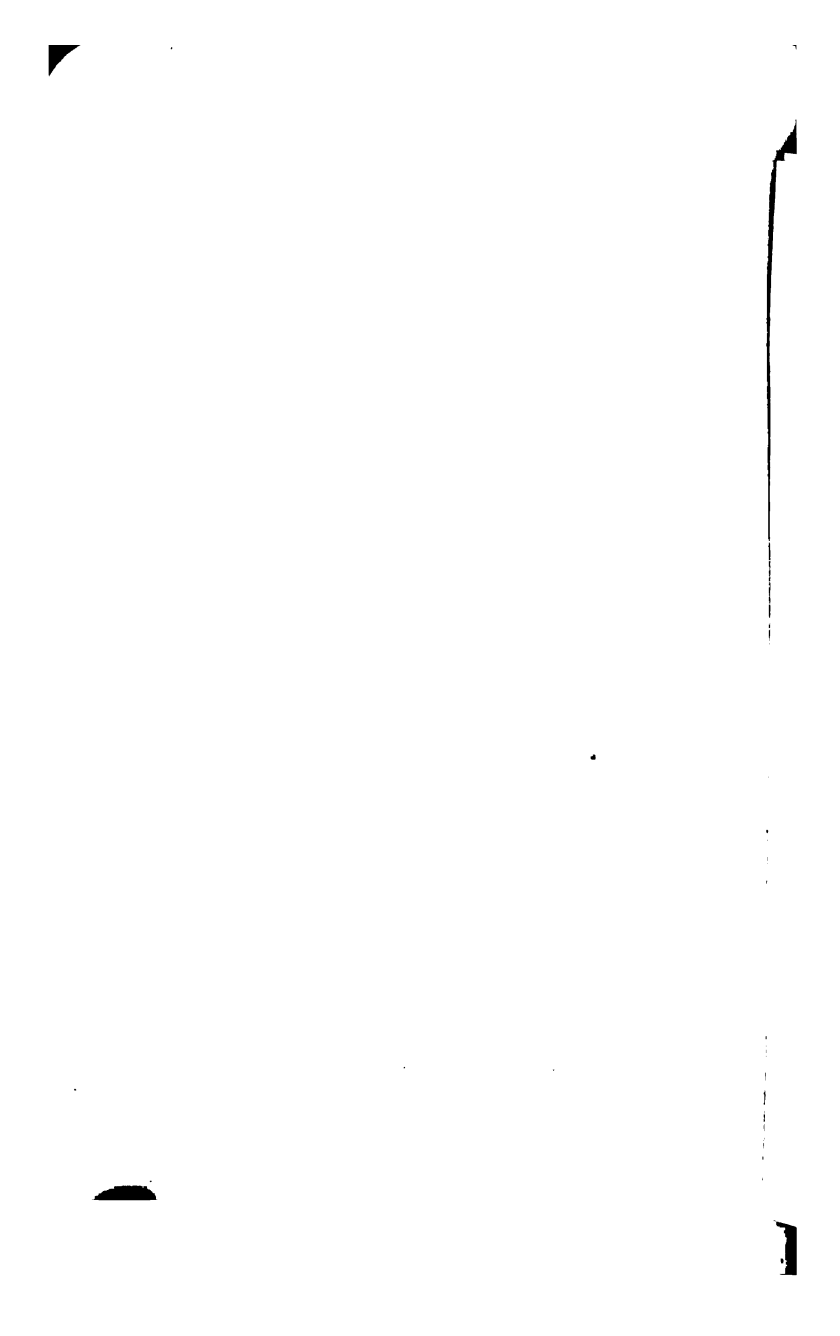
CANADIAN MUNICIPAL STATISTICS

County of Victoria, N.B.

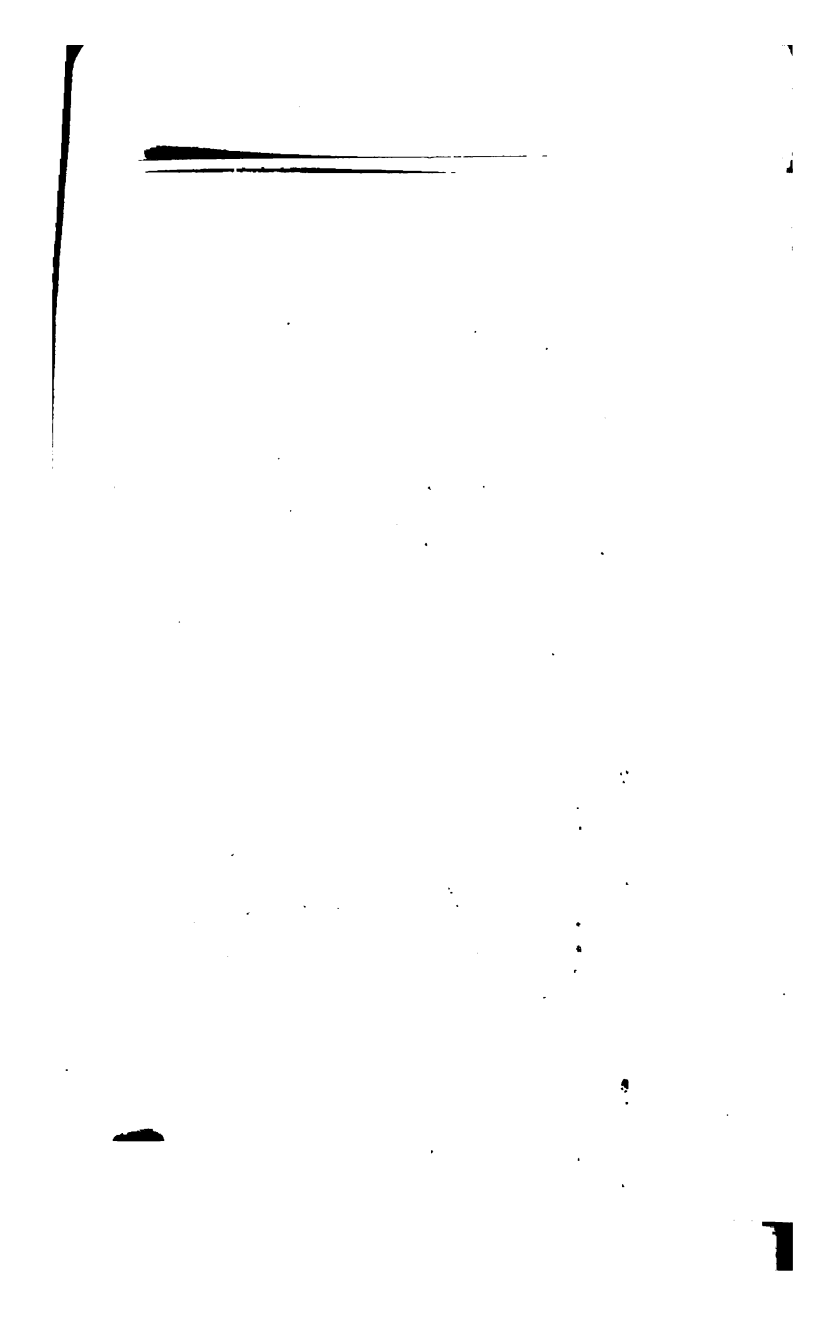
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|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$2,367,848 |
| Net Debenture Debt..... | 13,000 |
| Value of Municipality's Assets..... | 18,000 |
| Population, 11,359. | |

County of Westmoreland, N.B.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$11,508,365 |
| Value of Municipality's Assets..... | 84,932 |
| Tax Rate, Total, 5.7 mills. | |
| Population, 44,621. | |



CANADIAN MUNICIPAL STATISTICS



CANADIAN MUNICIPAL STATISTICS

Province of Quebec

| | |
|---|----------------------|
| Area..... | 703,653 square miles |
| Population, 1916 (estimated)..... | 2,367,559 |
| 1901..... | 1,648,898 |
| Funded Debt..... | \$38,346,128 |
| Sinking Fund..... | \$1,487,347 |
| Provincial Guarantees..... | \$4,070,500 |
| Annual Dominion Government Subsidy..... | \$1,969,630 |
| Revenue for last fiscal year..... | \$9,647,982 |
| Expenditure for last fiscal year..... | \$9,436,688 |
| Approximate assessable value of all property within the Province.. | \$1,274,899,601 |

CANADIAN MUNICIPAL STATISTICS

City of Montreal, Que.

| | |
|--|------------------------------|
| Assessed Value for Taxation..... | \$612,539,761 |
| Exemptions not included above..... | 206,760,692 |
| General Debenture Debt..... | 99,306,899 |
| Less, Sinking Fund..... | <u>\$1,516,120</u> 1,516,120 |
| *Net Debenture Debt..... | \$97,790,779 |
| Value of Municipality's Assets..... | 68,830,000 |
| Tax Rate, General, 10.266 mills. School, 5 mills. | |
| Area, 26,227 acres. | |
| Population, 600,000. | |
| *Utility Debentures are not deducted. | |

City of Quebec, Que.

| | |
|-------------------------------------|----------------------------|
| Assessed Value for Taxation..... | \$70,872,138 |
| Exemptions not included above..... | 17,917,025 |
| Total Bonded Debt..... | 14,376,267 |
| Less, Sinking Fund..... | <u>\$ 177,967</u> |
| Waterworks Debentures..... | <u>4,000,000</u> 4,177,967 |
| Net Debenture Debt..... | \$10,198,300 |
| Value of Municipality's Assets..... | 14,998,793 |
| Tax Rate, General, 18.8 mills. | |
| Area, 4,851 acres. | |
| Population, 100,000. | |

WOOD, GUNDY AND COMPANY

City of Maisonneuve, Que.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$33,732,924 |
| Exemptions not included above..... | 8,640,337 |
| General Debenture Debt..... | 16,809,723 |
| Value of Municipality's Assets..... | 23,940,793 |
| Tax Rate, General, 10.5 mills. School, 5 mills. | |
| Area, 1,133 acres. | |
| Population, 34,856. | |

City of Verdun, Que.

| | |
|--|--------------|
| Assessed Value for Taxation..... | \$16,603,445 |
| Exemptions not included above..... | 3,264,590 |
| General Debenture Debt..... | 2,109,965 |
| Less, Sinking Fund..... | \$ 84,750 |
| Waterworks Debentures..... | 318,351 |
| Light and Power Debentures.... | 159,524 |
| | 562,625 |
| Net Debenture Debt..... | \$1,547,340 |
| Local Improvement Debt..... | 315,035 |
| Revenue from Public Utilities..... | 97,005 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 2,305,864 |
| Tax Rate, General, 7.5 mills. School, 2.5 mills. | |
| Area, 2,892 acres. | |
| Population, 26,000. | |

CANADIAN MUNICIPAL STATISTICS

City of Hull, Que.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$8,447,092 |
| Exemptions not included above..... | 3,143,639 |
| General Debenture Debt..... | 1,536,630 |
| Less, Sinking Fund..... | \$ 38,446 |
| Waterworks Debentures..... | 828,023 |
| Light and Power Debentures... | 46,025 |
| Net Debenture Debt..... | \$ 624,136 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$39,854) | 271,045 |
| Revenue from Public Utilities..... | 45,527 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,700,000 |
| Tax Rate, General, 12.5 mills. School, 8 mills. | |
| Area, 4,000 acres. | |
| Population, 21,758. | |

City of Sherbrooke, Que.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$10,524,270 |
| Exemptions not included above..... | 6,249,850 |
| General Debenture Debt..... | 1,781,900 |
| Less, Sinking Fund..... | \$206,505 |
| Waterworks Debentures..... | 377,500 |
| Light and Power Debentures... | 425,000 |
| Net Debenture Debt..... | \$ 772,895 |
| Revenue from Public Utilities..... | 471,925 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 2,154,637 |
| Tax Rate, General, 10 mills. School, 6 mills. | |
| Area, 3,104 acres. | |
| Population, 21,470. | |

WOOD, GUNDY AND COMPANY

City of Three Rivers, Que.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$14,795,425 |
| Exemptions not included above..... | 6,551,625 |
| General Debenture Debt..... | 1,735,500 |
| Less, Sinking Fund..... | \$162,587 |
| Waterworks Debentures..... | 423,500 |
| Light and Power Debentures.... | 34,250 |
| Ferry (Toll) Debentures..... | 100,000 |
| Bridge (Toll) Debentures..... | 151,000 |
| | 871,337 |
| Net Debenture Debt..... | \$ 864,163 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, \$60,268)..... | 1,064,732 |
| Value of Municipality's Assets..... | 3,269,048 |
| Tax Rate, General, 16 mills. School, 4 mills. | |
| Area, 3,200 acres. | |
| Population, 20,000. | |

City of Westmount, Que.

| | |
|--|--------------|
| Assessed Value for Taxation..... | \$44,260,850 |
| Exemptions not included above..... | 9,447,630 |
| General Debenture Debt..... | 3,423,503 |
| Less, Sinking Fund..... | \$554,505 |
| Light and Power Debentures.... | 425,000 |
| | 979,505 |
| Net Debenture Debt..... | \$2,443,998 |
| Local Improvement Debt..... | 748,164 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 66,452 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 5,814,208 |
| Tax Rate, General, 9.5 mills. School, 5 mills. | |
| Area, 976 acres. | |
| Population, 18,500. | |

CANADIAN MUNICIPAL STATISTICS

City of Lachine, Que.

| | |
|---|---------------|
| Assessed Value for Taxation..... | \$13,333,632 |
| Exemptions not included above..... | 2,275,525 |
| General Debenture Debt..... | 2,469,000 |
| Less, Sinking Fund..... | \$ 36,336 |
| Waterworks Debentures..... | 404,634 |
| Electric Light Debentures..... | 174,675 |
| | <hr/> 615,645 |
| Net Debenture Debt..... | \$1,853,355 |
| Revenue from Public Utilities..... | 6,472 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 2,237,973 |
| Tax Rate, General, 13.75 mills. School, 1.25 mills. | |
| Area, 2,860 acres. | |
| Population, 15,000. | |

City of St. Hyacinthe, Que.

| | |
|--|---------------|
| Assessed Value for Taxation..... | \$5,269,977 |
| Exemptions not included above..... | 1,284,115 |
| General Debenture Debt..... | 573,909 |
| Less, Sinking Fund..... | \$ 4,971 |
| Waterworks and Electric Light | |
| Debentures..... | 337,420 |
| | <hr/> 342,391 |
| Net Debenture Debt..... | \$ 231,518 |
| Local Improvement Debt..... | 26,592 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 1,006,214 |
| Tax Rate, General, 7.5 mills. School, 7.5 mills. | |
| Area, 1,800 acres. | |
| Population, 12,228. | |

WOOD, GUNDY AND COMPANY

City of Outremont, Que.

| | |
|--|--------------|
| Assessed Value for Taxation..... | \$17,387,878 |
| Exemptions not included above..... | 5,399,398 |
| General Debenture Debt..... | 901,092 |
| Net Local Improvement Debt | |
| (After deducting Sinking Fund of \$147,280)..... | 1,301,628 |
| Value of Municipality's Assets..... | 2,491,682 |
| Tax Rate, General, 8.5 mills. School, 4.8 mills. | |
| Area, 975 acres. | |
| Population, 12,000. | |

City of Valleyfield, Que.

| | |
|---|----------------------|
| Assessed Value for Taxation..... | \$4,578,575 |
| Exemptions not included above..... | 688,400 |
| General Debenture Debt..... | 677,000 |
| Less, Sinking Fund..... | \$14,000 14,000 |
| Net Debenture Debt..... | \$ 663,000 |
| Revenue from Public Utilities..... | 15,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 741,477 |
| Tax Rate, General, 13.5 mills. School, 4.2 mills. | |
| Area, 731 acres. | |
| Population, 9,500. | |

CANADIAN MUNICIPAL STATISTICS

City of Sorel, Que.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$2,659,900 |
| Exemptions not included above..... | 1,538,500 |
| General Debenture Debt..... | 496,500 |
| Less, Waterworks Debentures..... | \$164,977 |
| Light and Power Debentures.... | 51,362 |
| Net Debenture Debt..... | \$280,161 |
| Local Improvement Debt..... | 48,500 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 27,084 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 657,220 |
| Tax Rate, General, 7.5 mills. School, 5 mills. | |
| Area, 2,000 acres. | |
| Population, 9,000. | |

Town of Joliette, Que.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$3,007,745 |
| Exemptions not included above..... | 2,032,400 |
| General Debenture Debt..... | 469,500 |
| Less, Sinking Fund..... | \$29,598 |
| Net Debenture Debt..... | \$439,902 |
| Value of Municipality's Assets..... | 685,530 |
| Tax Rate, General, 9 mills. School, 3.3 mills. | |
| Area, 1,288 acres. | |
| Population, 8,625. | |

WOOD, GUNDY AND COMPANY

City of Levis, Que.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$3,236,000 |
| Exemptions not included above..... | 1,359,000 |
| General Debenture Debt..... | 800,472 |
| Less, Sinking Fund..... | \$ 345 |
| Waterworks Debentures..... | 464,923 |
| | <hr/> |
| Net Debenture Debt..... | \$335,204 |
| Revenue from Public Utilities..... | 25,600 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 817,565 |
| Tax Rate, General, 8.75 mills. School, 3 mills. | |
| Area, 1,064 acres. | |
| Population, 8,149. | |

Town of St. John's, Que.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$4,301,150 |
| Exemptions not included above..... | 1,226,000 |
| General Debenture Debt..... | 228,000 |
| Value of Municipality's Assets..... | 317,000 |
| Tax Rate, Total, 10 mills. | |
| Area, 640 acres. | |
| Population, 8,040. | |

CANADIAN MUNICIPAL STATISTICS

Town of Grand Mere, Que.

| | |
|--------------------------------------|-------------|
| Assessed Value for Taxation..... | \$2,407,985 |
| Exemptions not included above..... | 4,547,650 |
| General Debenture Debt..... | 377,000 |
| Less, Sinking Fund..... | \$25,946 |
| Waterworks Debentures..... | 65,000 |
| | 90,946 |
| Net Debenture Debt..... | \$286,054 |
| Value of Municipality's Assets | 526,885 |
| Tax Rate, General, 10 mills. | |
| Area, 850 acres. | |
| Population, 8,000. | |

City of Thetford Mines, Que.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$2,841,833 |
| Exemptions not included above..... | 9,000,000 |
| General Debenture Debt..... | 202,000 |
| Less, Sinking Fund..... | 5,000 |
| Waterworks Debentures..... | 200,000 |
| | 205,000 |
| Net Debenture Debt..... | Nil |
| Local Improvement Debt..... | \$112,000 |
| Revenue from Public Utilities..... | 20,383 |
| Value of Municipality's Assets..... | 459,480 |
| Tax Rate, General, 7.5 mills. | |
| Area, 1,532 acres. | |
| Population, 7,200. | |

WOOD, GUNDY AND COMPANY

City of Fraserville, Que.

| | |
|---|----------------|
| Assessed Value for Taxation..... | \$2,403,692 |
| Exemptions not included above..... | 168,000 |
| General Debenture Debt..... | 710,121 |
| Less, Sinking Fund..... | \$ 2,065 |
| Waterworks Debentures..... | 403,500 |
| Light and Power Debentures..... | 220,200 |
| | <u>625,765</u> |
| Net Debenture Debt..... | \$ 84,356 |
| Local Improvement Debt..... | 172,841 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 949,940 |
| Tax Rate, General, 10 mills. School, 7.5 mills. | |
| Area, 5,000 acres. | |
| Population, 7,167. | |

Town of Chicoutimi, Que

| | |
|--------------------------------------|----------------|
| Assessed Value for Taxation..... | \$2,737,036 |
| Exemptions not included above..... | 3,297,033 |
| General Debenture Debt..... | 864,787 |
| Less, Waterworks Debentures..... | \$250,000 |
| | <u>250,000</u> |
| Net Debenture Debt..... | \$614,787 |
| Revenue from Public Utilities..... | 17,735 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 903,515 |
| Tax Rate, Total, 15 mills. | |
| Area, 1,200 acres. | |
| Population, 6,500. | |

CANADIAN MUNICIPAL STATISTICS

Town of Shawinigan Falls, Que.

| | |
|---|--------------------|
| Assessed Value for Taxation..... | \$10,204,553 |
| Exemptions not included above..... | 644,333 |
| General Debenture Debt..... | 497,796 |
| Less, Sinking Fund..... | \$ 6,801 |
| Waterworks Debentures..... | 115,500 122,301 |
| Net Debenture Debt..... | \$375,495 |
| Value of Municipality's Assets..... | 64,000 |
| Tax Rate, General, 10 mills. School, 2 mills. | |
| Population, 6,200. | |

Town of Longueuil, Que.

| | |
|---|--------------------|
| Assessed Value for Taxation..... | \$3,123,835 |
| Exemptions not included above..... | 842,300 |
| General Debenture Debt..... | 472,000 |
| Less, Sinking Fund..... | \$ 12,706 |
| Waterworks Debentures..... | 165,750 178,456 |
| Net Debenture Debt..... | \$293,544 |
| Revenue from Public Utilities..... | 6,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 545,038 |
| Tax Rate, General, 10 mills. School, 5 mills. | |
| Area, 730 acres. | |
| Population, 6,000. | |

WOOD, GUNDY AND COMPANY

Village of Granby, Que.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,941,795 |
| Exemptions not included above..... | 765,400 |
| General Debenture Debt..... | 247,000 |
| Less, Waterworks Debentures..... | \$100,000 |
| Light and Power Debentures.... | 15,000 |
| Net Debenture Debt..... | \$132,000 |
| Local Improvement Debt..... | 51,834 |
| Value of Municipality's Assets..... | 253,500 |
| Tax Rate, General, 15 mills. School, 9 mills. | |
| Area, 600 acres. | |
| Population, 5,650. | |

Town of Magog, Que.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,564,580 |
| Exemptions not included above..... | 500,000 |
| General Debenture Debt..... | 256,365 |
| Less, Waterworks Debentures..... | \$ 38,340 |
| Light and Power Debentures.... | 169,950 |
| Net Debenture Debt..... | \$ 48,075 |
| Value of Municipality's Assets..... | 344,080 |
| Tax Rate, General, 11, mills School, 5 mills. | |
| Area, 2,560 acres. | |
| Population, 5,000. | |

CANADIAN MUNICIPAL STATISTICS

Town of St. Lambert, Que.

| | |
|--|----------------|
| Assessed Value for Taxation..... | \$6,743,656 |
| Exemptions not included above..... | 565,991 |
| General Debenture Debt..... | 517,946 |
| Less, Sinking Fund..... | \$ 10,000 |
| Waterworks Debentures..... | 101,160 |
| Light and Power Debentures.... | 18,788 |
| | <u>129,948</u> |
| Net Debenture Debt..... | \$ 387,998 |
| Local Improvement Debt..... | 560,989 |
| Revenue from Public Utilities..... | 5,562 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,093,397 |
| Tax Rate, General, 8.5 mills. School, 3.5 mills. | |
| Area, 1,192 acres. | |
| Population, 5,000. | |

Town of Jonquieres, Que.

| | |
|--|----------------|
| Assessed Value for Taxation..... | \$1,026,745 |
| Exemptions not included above..... | 156,000 |
| General Debenture Debt..... | 294,000 |
| Less, Waterworks Debentures..... | \$ 63,000 |
| Light and Power Debentures.... | 100,000 |
| | <u>163,000</u> |
| Net Debenture Debt..... | \$131,000 |
| Value of Municipality's Assets..... | 316,015 |
| Tax Rate, General, 7 mills. School, 6 mills. | |
| Area, 1,600 acres. | |
| Population, 4,800. | |

WOOD, GUNDY AND COMPANY

Town of St. Pierre, Que.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$2,865,890 |
| Exemptions not included above..... | 299,000 |
| Total Debenture Debt..... | 456,000 |
| Value of Municipality's Assets..... | 474,568 |
| Tax Rate, General, 10 mills. School, 7 mills. | |
| Area, 212 acres. | |
| Population, 4,800. | |

Town of Lauzon, Que.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$1,633,000 |
| Exemptions not included above..... | 4,830,200 |
| General Debenture Debt..... | 4,700 |
| Value of Municipality's Assets..... | 28,000 |
| Tax Rate, General, 2.5 mills. School, 3.3 mills. | |
| Area, 3,500 acres. | |
| Population, 4,733. | |

CANADIAN MUNICIPAL STATISTICS

Town of Victoriaville, Que.

| | |
|---|----------------------|
| Assessed Value for Taxation..... | \$1,883,847 |
| Exemptions not included above..... | 814,700 |
| General Debenture Debt..... | 467,719 |
| Less, Sinking Fund..... | \$45,153 45,153 |
| Net Debenture Debt..... | \$ 422,566 |
| Value of Municipality's Assets..... | 2,627,485 |
| Tax Rate, General, 5 mills. School, 4 mills. | |
| Area, 1,925 acres. | |
| Population, 4,352. | |

Town of St. Jerome, Que.

| | |
|--------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$1,858,350 |
| Exemptions not included above..... | 323,000 |
| General Debenture Debt..... | 489,569 |
| Less, Waterworks Debentures..... | \$ 76,005 |
| Light and Power Debentures.... | 205,000 281,005 |
| Net Debenture Debt..... | \$208,564 |
| Revenue from Public Utilities..... | 17,206 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 571,996 |
| Tax Rate, General, 11.5 mills. | |
| Area, 7,404 acres. | |
| Population, 4,202. | |

Town of Montreal East, Que.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$6,996,850 |
| Exemptions not included above..... | 973,300 |
| General Debenture Debt..... | 496,000 |
| Local Improvement Debt..... | 505,000 |
| Value of Municipality's Assets..... | 892,286 |

Area, 3,371 acres.

Population, 4,000.

Town of St. Romuald d'Etchemin, Que.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$ 576,300 |
| Exemptions not included above..... | 1,200,000 |
| General Debenture Debt..... | 95,000 |
| Less, Waterworks Debentures..... | <u>\$55,000</u> 55,000 |
| Net Debenture Debt..... | \$ 40,000 |
| Local Improvement Debt..... | 72,000 |
| Value of Municipality's Assets..... | 100,219 |

Tax Rate, General, 11 mills.

Area, 4,000 acres.

Population, 4,000.

CANADIAN MUNICIPAL STATISTICS

Village of Montmorency, Que.

| | |
|--------------------------------------|--------------|
| Assessed Value for Taxation..... | \$625,246 |
| Exemptions not included above..... | 2,560 |
| General Debenture Debt..... | 41,000 |
| Less, Sinking Fund..... | \$ 875 |
| Waterworks Debentures..... | 43,000 |
| | <hr/> 43,875 |
| Net Debenture Debt..... | Nil |
| Local Improvement Debt..... | \$2,000 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 1,500 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 57,000 |
| Tax Rate, General, 5 mills. | |
| Area, 754 acres. | |
| Population, 3,800. | |

Town of Buckingham, Que.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$670,941 |
| Exemptions not included above..... | 204,675 |
| General Debenture Debt..... | 164,500 |
| Local Improvement Debt..... | 11,000 |
| Revenue from Public Utilities..... | 8,105 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 131,476 |
| Tax Rate, General, 12.5 mills. School, 16 mills. | |
| Area, 1,280 acres. | |
| Population, 3,778. | |

Town of La Tuque, Que.

| | |
|--------------------------------------|------------|
| Assessed Value for Taxation..... | \$ 965,520 |
| Exemptions not included above..... | 1,050,175 |
| Total Debenture Debt..... | 180,000 |
| Revenue from Public Utilities..... | 4,215 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 234,479 |
| Tax Rate, General, 9 mills. | |
| Area, 4,250 acres. | |
| Population, 3,500. | |

Town of Aylmer, Que.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$802,755 |
| General Debenture Debt..... | 162,154 |
| Less, Sinking Fund..... | \$ 4,964 |
| Waterworks Debentures..... | 93,203 |
| | 98,167 |
| Net Debenture Debt..... | \$ 63,987 |
| Local Improvement Debt..... | 60,000 |
| Value of Municipality's Assets..... | 205,700 |
| Tax Rate, General, 10 mills. School, 10 mills. | |
| Area, 1,100 acres. | |
| Population, 3,500. | |

CANADIAN MUNICIPAL STATISTICS

Town of Farnham, Que.

| | |
|--|----------------|
| Assessed Value for Taxation..... | \$1,427,625 |
| Exemptions not included above..... | 990,653 |
| General Debenture Debt..... | 214,820 |
| Less, Sinking Fund..... | \$ 16,500 |
| Waterworks Debentures..... | 30,000 |
| Light and Power Debentures.... | 100,000 |
| | <u>146,500</u> |
| Net Debenture Debt..... | \$ 68,320 |
| Revenue from Public Utilities..... | 21,066 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 589,885 |
| Tax Rate, General, 8 mills. School, 7.5 mills. | |
| Area, 846 acres. | |
| Population, 3,488. | |

Town of Rimouski, Que.

| | |
|---|----------------|
| Assessed Value for Taxation..... | \$1,096,380 |
| Exemptions not included above..... | 531,400 |
| General Debenture Debt..... | 155,000 |
| Less, Sinking Fund..... | \$ 13,447 |
| Waterworks Debentures..... | 155,000 |
| | <u>168,447</u> |
| Net Debenture Debt..... | Nil |
| Local Improvement Debt..... | \$ 56,000 |
| Revenue from Public Utilities..... | 5,800 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 184,997 |
| Tax Rate, General, 15.1 mills. School, 2.5 mills. | |
| Area, 841 acres. | |
| Population, 3,298. | |

WOOD, GUNDY AND COMPANY

Town of Megantic, Que.

| | |
|---|---------------|
| Assessed Value for Taxation..... | \$762,195 |
| Exemptions not included above..... | 203,225 |
| General Debenture Debt..... | 116,447 |
| Less, Sinking Fund..... | \$37,334 |
| Light and Power Debentures.... | 3,796 |
| | <u>41,130</u> |
| Net Debenture Debt..... | \$ 75,317 |
| Revenue from Public Utilities..... | 3,649 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 129,785 |
| Tax Rate, General, 11 mills. School, 9 mills. | |
| Area, 4,670 acres. | |
| Population, 3,250. | |

Town of Coaticook, Que.

| | |
|---|---------------|
| Assessed Value for Taxation..... | \$1,192,750 |
| Exemptions not included above..... | 20,000 |
| General Debenture Debt..... | 170,500 |
| Less, Waterworks Debentures..... | \$30,000 |
| | <u>30,000</u> |
| Net Debenture Debt..... | \$140,500 |
| Value of Municipality's Assets..... | 171,967 |
| Tax Rate, General, 12.5 mills. School, 6 mills. | |
| Area, 2,800 acres. | |
| Population, 3,202. | |

CANADIAN MUNICIPAL STATISTICS

Town of Montmagny, Que.

| | |
|-------------------------------------|-----------|
| Assessed Value for Taxation..... | \$832,010 |
| Exemptions not included above..... | 609,000 |
| Total Debenture Debt..... | 84,076 |
| Value of Municipality's Assets..... | 83,395 |
| Tax Rate, General, 17.4 mills. | |
| Area, 570 acres. | |
| Population, 3,100. | |

Town of St. Laurent, Que.

| | |
|---|--------------------------|
| Assessed Value for Taxation..... | \$3,190,978 |
| Exemptions not included above..... | 1,829,340 |
| General Debenture Debt..... | 474,912 |
| Less, Waterworks Debentures..... | <u>\$107,000</u> 107,000 |
| Net Debenture Debt..... | \$367,912 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, \$3,060)..... | 31,128 |
| Revenue from Public Utilities..... | 1,100 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 622,596 |
| Tax Rate, General, 10 mills. School, 2.5 mills. | |
| Area, 966 acres. | |
| Population, 3,015. | |

WOOD, GUNDY AND COMPANY

Town of East Angus, Que.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$1,574,825 |
| Exemptions not included above..... | 314,000 |
| General Debenture Debt..... | 110,000 |
| Less, Sinking Fund..... | \$ 2,000 |
| Waterworks Debentures..... | 100,000 |
| Net Debenture Debt..... | \$8,000 |
| Revenue from Public Utilities..... | 4,000 |
| (After deducting operating expenses) | |
| Tax Rate, General, 9 mills. School, 6 mills. | |
| Area, 640 acres. | |
| Population, 3,000. | |

Town of Nicolet, Que.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$493,650 |
| Exemptions not included above..... | 143,100 |
| General Debenture Debt..... | 92,000 |
| Less, Sinking Fund..... | \$ 2,000 |
| Waterworks Debentures..... | 41,000 |
| Light and Power Debentures.... | 10,000 |
| Net Debenture Debt..... | \$39,000 |
| Value of Municipality's Assets..... | 84,547 |
| Tax Rate, General, 6.2 mills. School, 6 mills. | |
| Area, 1,282 acres. | |
| Population, 2,800. | |

CANADIAN MUNICIPAL STATISTICS

Town of Pointe Claire, Que.

| | |
|--------------------------------------|-------------|
| Assessed Value for Taxation..... | \$2,455,890 |
| Exemptions not included above..... | 133,000 |
| Total Debenture Debt..... | 350,000 |
| Revenue from Public Utilities..... | 12,323 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 410,179 |

Tax Rate, General, 10 mills.

Area, 2,391 acres.

Population, 2,700.

Town of Ste. Agathe des Monts, Que.

| | |
|--------------------------------------|-------------|
| Assessed Value for Taxation..... | \$1,205,140 |
| Exemptions not included above..... | 394,800 |
| General Debenture Debt..... | 192,528 |
| Revenue from Public Utilities..... | 6,378 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 236,242 |

Tax Rate, General, 11.5 mills.

Area, 2,400 acres.

Population, 2,600.

W O O D , G U N D Y A N D C O M P A N Y

Town of St. Therese, Que.

| | |
|-------------------------------------|-----------|
| Assessed Value for Taxation..... | \$634,000 |
| Exemptions not included above..... | 119,000 |
| General Debenture Debt..... | 35,000 |
| Value of Municipality's Assets..... | 12,000 |
| Tax Rate, Total, 11 mills. | |
| Area, 300 acres. | |
| Population, 2,530. | |

Town of Drummondville, Que.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$960,000 |
| Exemptions not included above..... | 225,000 |
| General Debenture Debt..... | 205,505 |
| Less, Sinking Fund..... | \$ 1,242 |
| Waterworks Debentures..... | 30,000 |
| Net Debenture Debt..... | \$174,263 |
| Local Improvement Debt..... | 44,350 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 222,796 |
| Tax Rate, General, 15 mills. School, 16.5 mills. | |
| Area, 600 acres. | |
| Population, 2,500. | |

CANADIAN MUNICIPAL STATISTICS

Town of Richmond, Que.

| | |
|--|----------------------|
| Assessed Value for Taxation..... | \$820,160 |
| Exemptions not included above..... | 189,800 |
| General Debenture Debt..... | 83,076 |
| Less, Waterworks Debentures..... | \$49,622 49,622 |
| Net Debenture Debt..... | \$ 33,454 |
| Revenue from Public Utilities..... (After deducting operating expenses) | 4,500 |
| Value of Municipality's Assets..... | 132,542 |
| Tax Rate, General, 14 mills. School, 6 mills. | |
| Area, 1,000 acres. | |
| Population, 2,200. | |

Town of Beauharnois, Que.

| | |
|--|---------|
| Assessed Value for Taxation..... | 818,600 |
| Exemptions not included above..... | 367,875 |
| General Debenture Debt..... | 90,000 |
| Revenue from Public Utilities..... (After deducting operating expenses) | 10,000 |
| Value of Municipality's Assets..... | 102,728 |
| Tax Rate, General, 10 mills. | |
| Area, 515 acres. | |
| Population, 2,138. | |

WOOD, GUNDY AND COMPANY

Town of Windsor Mills, Que.

| | |
|-------------------------------------|---------------|
| Assessed Value for Taxation..... | \$805,000. |
| Exemptions not included above..... | 92,060 |
| General Debenture Debt..... | 70,100 |
| Less, Waterworks Debentures..... | \$ 19,000 |
| Light and Power Debentures.... | 27,375 |
| | <u>46,375</u> |
| Net Debenture Debt..... | \$ 23,725 |
| Value of Municipality's Assets..... | 111,983 |
| Tax Rate, General, 12 mills. | |
| Area, 1,525 acres. | |
| Population, 2,125. | |

Town of Ste. Rose, Que.

| | |
|--------------------------------------|-------------|
| Assessed Value for Taxation..... | \$1,052,350 |
| Exemptions not included above..... | 250,000 |
| Total Debenture Debt..... | 138,000 |
| Revenue from Public Utilities..... | 400 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 189,009 |
| Tax Rate, General, 10 mills. | |
| Area, 1,600 acres. | |
| Population, 2,123. | |

CANADIAN MUNICIPAL STATISTICS

Town of Black Lake, Que.

| | |
|-------------------------------------|--------------------------|
| Assessed Value for Taxation..... | \$702,725 |
| Exemptions not included above..... | 72,000 |
| General Debenture Debt..... | 110,000 |
| Less, Waterworks Debentures..... | <u>\$110,000</u> 110,000 |
| Net Debenture Debt..... | Nil |
| Value of Municipality's Assets..... | \$157,734 |

Tax Rate, General, 10 mills.

Area, 1,360 acres.

Population, 2,090.

Village of St. Jerome de Matane, Que.

| | |
|------------------------------------|-----------|
| Assessed Value for Taxation..... | \$321,916 |
| Exemptions not included above..... | 148,000 |
| General Debenture Debt..... | 8,000 |

Tax Rate, General, 4 mills. School, 7 mills.

Area, 460 acres.

Population, 2,020.

Town of Iberville, Que.

| | |
|--------------------------------------|-----------|
| Assessed Value for Taxation..... | \$791,080 |
| Exemptions not included above..... | 377,100 |
| Total Debenture Debt..... | 113,000 |
| Revenue from Public Utilities..... | 6,112 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 146,305 |

Tax Rate, General, 10 mills.

Area, 627 acres.

Population, 2,000.

Town of Terrebonne, Que.

| | |
|--------------------------------------|-------------|
| Assessed Value for Taxation..... | \$1,000,000 |
| Exemptions not included above..... | 700,000 |
| General Debenture Debt..... | 90,000 |
| Less, Sinking Fund..... | \$20,000 |
| Waterworks Debentures..... | 20,000 |
| Light and Power Debentures.... | 14,000 |
| Net Debenture Debt..... | \$ 36,000 |
| Revenue from Public Utilities..... | 5,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 230,000 |

Tax Rate, Total, 7 mills.

Area, 1,350 acres.

Population, 2,000.

CANADIAN MUNICIPAL STATISTICS

Town of Waterloo, Que.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$571,600 |
| Exemptions not included above..... | 205,900 |
| General Debenture Debt..... | 81,000 |
| Less, Sinking Fund..... | \$ 2,000 |
| Waterworks Debentures..... | 40,000 |
| Net Debenture Debt..... | \$39,000 |
| Revenue from Public Utilities..... | 2,138 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 73,746 |
| Tax Rate, General, 5 mills. School, 12 mills. | |
| Area, 640 acres. | |
| Population, 2,000. | |

Municipality of Wotton, Que.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$412,705 |
| Exemptions not included above..... | 87,650 |
| General Debenture Debt..... | 19,511 |
| Local Improvement Debt..... | 489 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 19,964 |
| Tax Rate, General, 12 mills. School, 6.25 mills. | |
| Area, 33,600 acres. | |
| Population, 1,993. | |

WOOD, GUNDY AND COMPANY

Town of Ste. Anne de Bellevue, Que.

| | |
|--------------------------------------|-------------|
| Assessed Value for Taxation..... | \$1,843,270 |
| Exemptions not included above..... | 741,800 |
| Total Debenture Debt..... | 285,800 |
| Revenue from Public Utilities..... | 10,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 50,912 |

Tax Rate, General, 10 mills.

Area, 200 acres.

Population, 1,923.

Town of Gatineau Pointe, Que.

| | |
|--------------------------------------|-----------|
| Assessed Value for Taxation..... | \$214,700 |
| Exemptions not included above..... | 104,100 |
| Total Debenture Debt..... | 31,096 |
| Revenue from Public Utilities..... | 1,078 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 63,015 |

Tax Rate, General, 13.3 mills.

Area, 1,010 acres.

Population, 1,900.

CANADIAN MUNICIPAL STATISTICS

Village of St. Gabriel de Brandon, Que.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$323,505 |
| General Debenture Debt..... | 58,400 |
| Less, Sinking Fund..... | \$ 8,000 |
| Waterworks Debentures..... | 38,600 |
| Light and Power Debentures.... | 18,800 |
| | <hr/> 65,400 |
| Net Debenture Debt..... | Nil |
| Local Improvement Debt..... | \$ 1,000 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 2,624 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 60,400 |
| Tax Rate, General 10 mills. School, 10 mills. | |
| Area, 600 acres. | |
| Population, 1,760. | |

Village of St. Raymond, Que.

| | |
|--|--------------|
| Assessed Value for Taxation..... | \$178,000 |
| Exemptions not included above..... | 67,000 |
| General Debenture Debt..... | 23,000 |
| Less, Light and Power Debentures.. | \$23,000 |
| | <hr/> 23,000 |
| Net Debenture Debt..... | Nil |
| Tax Rate, General, 9 mills. School, 9 mills. | |
| Area, 800 acres. | |
| Population, 1,716. | |

Town of Dorval, Que.

| | |
|--------------------------------------|-------------|
| Assessed Value for Taxation..... | \$3,421,933 |
| Exemptions not included above..... | 140,650 |
| Total Debenture Debt..... | 257,500 |
| Revenue from Public Utilities..... | 3,200 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 257,500 |
| Tax Rate, General, 9 mills. | |
| Area, 2,240 acres. | |
| Population, 1,700. | |

Village of Malbaie, Que.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$344,900 |
| Exemptions not included above..... | 145,524 |
| General Debenture Debt..... | 43,653 |
| Less, Sinking Fund..... | \$ 7,988 |
| Waterworks Debentures..... | 13,012 |
| | 21,000 |
| Net Debenture Debt..... | \$ 22,653 |
| Value of Municipality's Assets..... | 493,924 |
| Tax Rate, General, 9 mills. School, 8.8 mills. | |
| Area, 1,440 acres. | |
| Population, 1,634. | |

CANADIAN MUNICIPAL STATISTICS

Town of St. Tite, Que.

| | |
|-------------------------------------|----------------|
| Assessed Value for Taxation..... | \$389,535 |
| Exemptions not included above..... | 420,700 |
| General Debenture Debt..... | 50,000 |
| Less, Sinking Fund..... | \$500 500 |
| Net Debenture Debt..... | \$49,500 |
| Value of Municipality's Assets..... | 16,575 |

Tax Rate, General, 8 mills.

Area, 1,088 acres.

Population, 1,632.

Village of Pierreville, Que.

| | |
|-------------------------------------|-----------|
| Assessed Value for Taxation..... | \$219,000 |
| Exemptions not included above..... | 314,000 |
| General Debenture Debt..... | 9,000 |
| Value of Municipality's Assets..... | 9,000 |

Tax Rate, General, 9.3 mills. School, 9.66 mills.

Area, 110 acres.

Population, 1,550.

WOOD, GUNDY AND COMPANY

Town of Beloeil, Que.

| | |
|-------------------------------------|-----------|
| Assessed Value for Taxation..... | \$611,175 |
| Exemptions not included above..... | 108,500 |
| General Debenture Debt..... | 30,570 |
| Value of Municipality's Assets..... | 30,570 |
| Tax Rate, General, 10 mills. | |
| Area, 481 acres. | |
| Population, 1,540. | |

Village of Laurentides, Que.

| | |
|--------------------------------------|-----------|
| Assessed Value for Taxation..... | \$450,000 |
| Exemptions not included above..... | 200,000 |
| General Debenture Debt..... | 40,000 |
| Less, Sinking Fund..... | \$ 400 |
| Waterworks Debentures..... | 20,000 |
| Net Debenture Debt..... | \$19,600 |
| Revenue from Public Utilities..... | 1,500 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 50,000 |
| Tax Rate, General, 7 mills. | |
| Area, 3,000 acres. | |
| Population, 1,500. | |

CANADIAN MUNICIPAL STATISTICS

Town of Lennoxville, Que.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$583,585 |
| Exemptions not included above..... | 142,900 |
| General Debenture Debt..... | 15,000 |
| Value of Municipality's Assets..... | 11,200 |
| Tax Rate, General, 14 mills. School, 9 mills. | |
| Area, 2,845 acres. | |
| Population, 1,500. | |

Town of Rigaud, Que.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$438,540 |
| Exemptions not included above..... | 188,400 |
| General Debenture Debt..... | 37,000 |
| Less, Sinking Fund..... | \$ 425 |
| Waterworks Debentures..... | 32,000 |
| Net Debenture Debt..... | \$ 4,575 |
| Revenue from Public Utilities..... | 2,600 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 627,940 |
| Tax Rate, General, 3.8 mills. School, 5 mills. | |
| Area, 720 acres. | |
| Population, 1,500. | |

WOOD, GUNDY AND COMPANY

Town of Montreal West, Que.

| | | |
|--|-------------|--------|
| Assessed Value for Taxation..... | \$3,287,085 | |
| Exemptions not included above..... | 244,182 | |
| General Debenture Debt..... | 523,000 | |
| Less, Sinking Fund..... | \$36,750 | |
| Waterworks Debentures..... | 57,000 | 93,750 |
| Net Debenture Debt..... | \$429,250 | |
| Local Improvement Debt..... | 69,000 | |
| Net Revenue from Public Utilities..... | 2,395 | |
| Value of Municipality's Assets..... | 650,242 | |
| Tax Rate, General, 6 mills. | | |
| Area, 400 acres. | | |
| Population, 1,356. | | |

Town of Arthabaska, Que.

| | | |
|--|-----------|-------|
| Assessed Value for Taxation..... | \$396,225 | |
| Exemptions not included above..... | 427,700 | |
| General Debenture Debt..... | 60,073 | |
| Less, Sinking Fund..... | \$1,903 | 1,903 |
| Net Debenture Debt..... | \$58,170 | |
| Revenue from Public Utilities..... | 1,877 | |
| (After deducting operating expenses) | | |
| Value of Municipality's Assets..... | 75,640 | |
| Tax Rate, General, 10 mills. School, 10 mills. | | |
| Area, 2,000 acres. | | |
| Population, 1,338. | | |

CANADIAN MUNICIPAL STATISTICS

Town of St. Michel de Laval, Que.

| | |
|-------------------------------------|--------------------------|
| Assessed Value for Taxation..... | \$6,229,621 |
| Exemptions not included above..... | 150,000 |
| General Debenture Debt..... | 423,000 |
| Less, Waterworks Debentures..... | <u>\$100,000</u> 100,000 |
| Net Debenture Debt..... | \$323,000 |
| Value of Municipality's Assets..... | 103,600 |

Tax Rate, General, 4 mills.

Population, 1,200.

Town of Beaconsfield, P.Q.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$2,230,044 |
| Exemptions not included above..... | 1,583,584 |
| General Debenture Debt..... | 225,000 |
| Less, Light and Power Debentures.. | <u>\$20,000</u> 20,000 |
| Net Debenture Debt..... | \$205,000 |
| Value of Municipality's Assets..... | 20,000 |

Tax Rate, General, 9.5 mills. School, 1.5 mills.

Area, 2,560 acres.

Population, 1,100.

WOOD, GUNDY AND COMPANY

Village of Kenogami, Que.

| | |
|-------------------------------------|-----------|
| Assessed Value for Taxation..... | \$592,860 |
| Exemptions not included above..... | 758,737 |
| General Debenture Debt..... | 17,000 |
| Value of Municipality's Assets..... | 7,000 |

Tax Rate, General, 36 mills. School, 15 mills.

Area, 364 acres.

Population, 1,100.

Town of Montreal North, Que.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$3,711,831 |
| Exemptions not included above..... | 989,075 |
| General Debenture Debt..... | 320,000 |
| Less, Sinking Fund..... | \$ 5,800 |
| Waterworks Debentures..... | 70,000 |
| | <hr/> |
| Net Debenture Debt..... | \$244,200 |
| Local Improvement Debt..... | 210,000 |
| Value of Municipality's Assets..... | 473,803 |

Tax Rate, General, 7 mills.

Area, 2,687 acres.

Population, 1,000.

CANADIAN MUNICIPAL STATISTICS

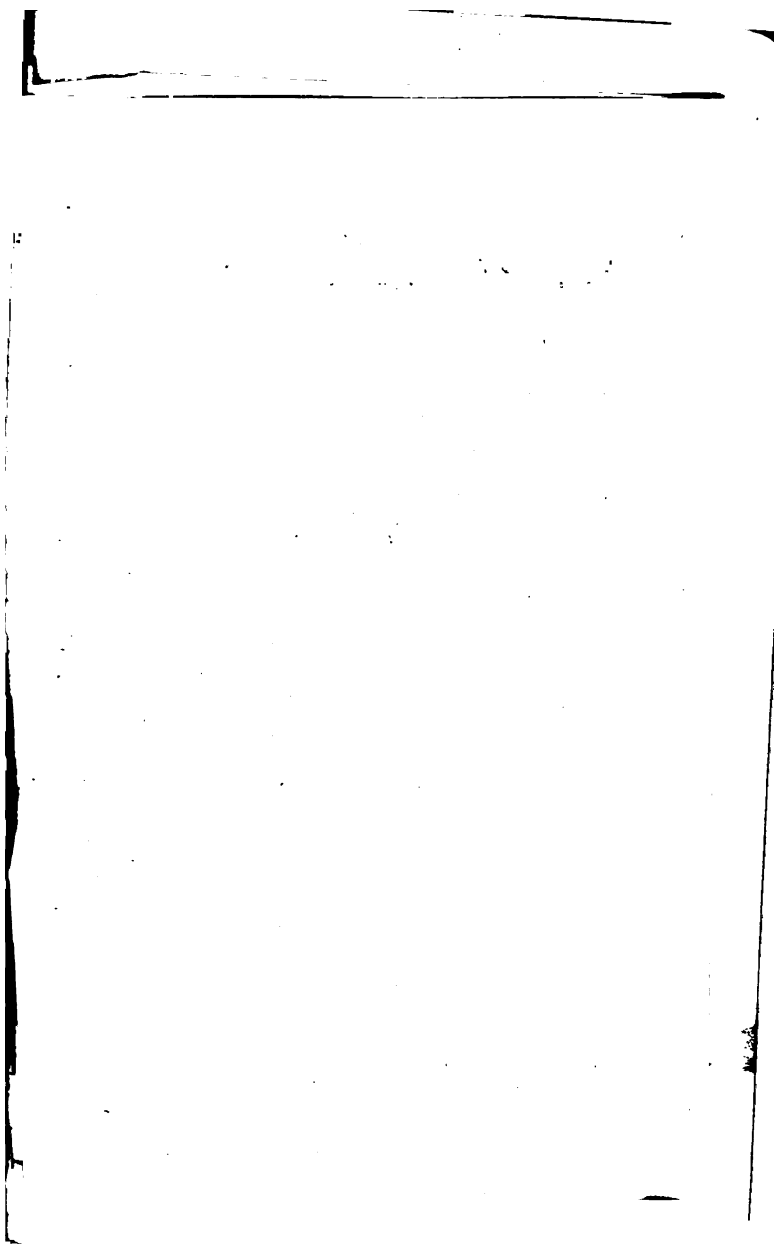
Village of Sutton, Que.

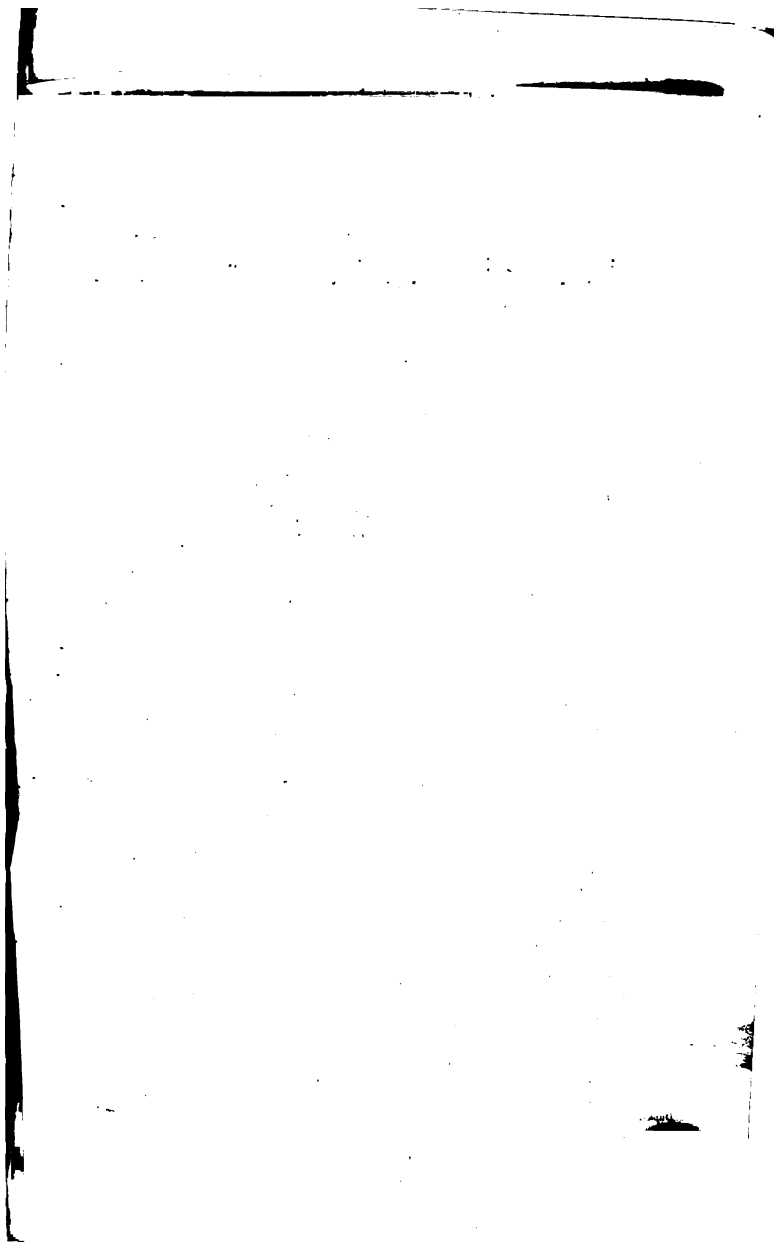
| | |
|-------------------------------------|-----------|
| Assessed Value for Taxation..... | \$319,740 |
| Exemptions not included above..... | 30,000 |
| General Debenture Debt..... | 16,200 |
| Less, Sinking Fund..... | \$ 905 |
| Waterworks Debentures..... | 8,000 |
| Light and Power Debentures.... | 5,200 |
| Net Debenture Debt..... | \$ 2,095 |
| Value of Municipality's Assets..... | 57,461 |
| Tax Rate, Total, 8.5 mills. | |
| Area, 750 acres. | |
| Population, 1,000. | |

Village of Warwick, Que.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$246,000 |
| Exemptions not included above..... | 100,000 |
| General Debenture Debt..... | 28,000 |
| Less, Waterworks Debentures..... | \$28,000 |
| Net Debenture Debt..... | Nil |
| Value of Municipality's Assets..... | \$23,062 |
| Tax Rate, General, 6.66 mills. School, 5 mills. | |
| Area, 800 acres. | |
| Population, 1,000. | |









CANADIAN MUNICIPAL STATISTICS

Province of Ontario

| | |
|---|----------------------|
| Area..... | 418,262 square miles |
| Population, 1916 (estimated)..... | 2,750,000 |
| 1911 (last census)..... | 2,523,274 |
| 1901..... | 2,182,947 |
| Funded Debt..... | \$46,061,401 |
| Sinking Fund and Cash..... | \$5,524,288 |
| Provincial Guarantees..... | \$10,345,849 |
| Annual Dominion Government Sudsidy..... | \$2,396,379 |
| Revenue for last fiscal year..... | \$13,841,339 |
| Expenditure for last fiscal year.... | \$12,706,332 |
| Approximate assessable value of all property within the Prov- ince..... | \$2,000,000,000 |
| Provincial Assets..... | \$536,641,839 |



CANADIAN MUNICIPAL STATISTICS

City of Toronto, Ont.

| | |
|---|-------------------|
| Assessed Value for Taxation..... | \$581,951,013 |
| Exemptions not included above..... | 81,527,539 |
| General Debenture Debt..... | 80,389,339 |
| Less, Sinking Fund..... | \$11,927,092 |
| Waterworks Debentures..... | 13,896,690 |
| Hydro Electric Light Debs. | 7,898,000 |
| Street Railway Debentures.... | 2,082,737 |
| Industrial Exhibition Debs.... | 1,230,075 |
| Street Ry. Paving Debs..... | 4,277,010 |
| Civic Abattoir Debentures..... | 415,608 |
| | <u>41,727,212</u> |
| Net Debenture Debt..... | \$38,662,127 |
| Net Local Improvement Debt | |
| (Property owners' share, only after deducting | |
| Sinking Fund, \$5,735,218)..... | 5,222,188 |
| Value of Municipality's Assets..... | 80,000,000 |
| Tax Rate, General, 16 mills. School, 6.5 mills. | |
| Area, 25,330 acres. | |
| Population, 463,705. | |

City of Hamilton, Ont.

| | |
|---|------------------|
| Assessed Value for Taxation..... | \$81,346,235 |
| Exemptions not included above..... | 16,099,085 |
| General Debenture Debt..... | 10,877,146 |
| Less, Sinking Fund..... | \$1,808,004 |
| Waterworks Debentures..... | 2,704,176 |
| Light and Power Debentures.... | 840,000 |
| | <u>5,352,180</u> |
| Net Debenture Debt..... | \$ 5,524,966 |
| Local Improvement Debt..... | 1,174,009 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 465,636 |
| After deducting operating expenses) | |
| Value of Municipality's Assets..... | 19,065,427 |
| Tax Rate, General, 14.6 mills. School, 6.4 mills. | |
| Area, 7,143 acres. | |
| Population, 104,491. | |

WOOD, GUNDY AND COMPANY

City of Ottawa, Ont.

| | |
|--|---------------|
| Assessed Value for Taxation..... | \$111,028,756 |
| Exemptions not included above..... | 39,449,320 |
| General Debenture Debt..... | 12,344,437 |
| Less, Sinking Fund..... | \$2,697,706 |
| Waterworks Debentures..... | 3,224,549 |
| Light and Power Debentures.. | 700,000 |
| | 6,622,255 |
| Net Debenture Debt..... | \$ 5,722,182 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$776,099) | 2,224,603 |
| Revenue from Public Utilities..... | 194,149 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 15,000,000 |
| Tax Rate, General, 13.1 mills. School, 14.2 mills. | |
| Area, 5,000 acres. | |
| Population, 100,163. | |

City of London, Ont.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$39,362,178 |
| Exemptions not included above..... | 4,114,180 |
| General Debenture Debt..... | 6,929,063 |
| Less, Sinking Fund..... | \$ 410,347 |
| Waterworks Debentures..... | 1,027,575 |
| Light and Power Debentures... | 705,768 |
| London and Port Stanley Rail- | |
| way Debentures..... | 900,000 |
| | 3,043,690 |
| Net Debenture Debt | \$3,885,373 |
| Net Local Improvement Debt..... | 476,996 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 180,668 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 7,751,291 |
| Tax Rate: General, 22.66 mills. School, 9.98 mills. | |
| Area, 6,302 acres. | |
| Population, 57,301. | |

CANADIAN MUNICIPAL STATISTICS

City of Windsor, Ont.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$22,606,689 |
| Exemptions not included above..... | 3,842,375 |
| General Debenture Debt..... | 1,824,025 |
| Less, Sinking Fund..... | \$ 20,555 |
| Waterworks Debentures..... | 284,467 |
| Hydro Electric Debentures..... | 219,137 |
| | 524,159 |
| Net General Debenture Debt..... | \$1,299,866 |
| Local Improvement Debt..... | 631,587 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 161,187 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 4,258,800 |
| Tax Rate: General, 15.334 mills. School, 7.666 mills. | |
| Area, 2,400 acres. | |
| Population, 26,524. | |

City of Brantford, Ont.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$17,672,000 |
| Exemptions not included above..... | 3,709,000 |
| General Debenture Debt..... | 2,515,678 |
| Less, Sinking Fund..... | \$602,563 |
| Waterworks Debentures..... | 699,956 |
| Light and Power Debentures..... | 185,000 |
| Street Railway Debentures..... | 270,000 |
| | 1,757,519 |
| Net General Debenture Debt..... | \$ 758,159 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$208,066)..... | 677,528 |
| Revenue from Public Utilities..... | 97,028 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 4,201,064 |
| Tax Rate: General, 18.3 mills. School, 7.7 mills. | |
| Area, 2,957 acres. | |
| Population, 26,006. | |

WOOD, GUNDY AND COMPANY

City of Kingston, Ont.

| | |
|---|----------------|
| Assessed Value for Taxation..... | \$13,340,829 |
| Exemptions not included above..... | 4,867,440 |
| General Debenture Debt..... | 1,432,068 |
| Less, Sinking Fund..... | \$115,498 |
| Waterworks Debentures..... | 158,600 |
| Light and Power Debentures.... | 446,241 |
| | <u>720,339</u> |
| Net Debenture Debt..... | \$ 711,729 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$76,661)..... | 168,391 |
| Revenue from Public Utilities..... | 105,708 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,155,700 |
| Tax Rate, General, 17.58 mills. School, 8.42 mills. | |
| Area, 2,300 acres. | |
| Population, 22,546. | |

City of Fort William, Ont.

| | |
|--|------------------|
| Assessed Value for Taxation..... | \$39,764,329 |
| Exemptions not included above..... | 2,491,890 |
| General Debenture Debt..... | 6,609,414 |
| Less, Sinking Fund..... | \$1,122,502 |
| Waterworks Debentures..... | 1,431,205 |
| Light and Power Debentures.. | 341,314 |
| Street Railway Debentures..... | 1,112,000 |
| Telephone Debentures..... | 390,000 |
| | <u>4,397,021</u> |
| Net Debenture Debt..... | \$ 2,212,393 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$241,135)..... | 941,361 |
| Revenue from Public Utilities..... | 161,154 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 10,318,354 |
| Tax Rate, General, 18.79 mills. School, 4.2 mills. | |
| Area, 9,865 acres. | |
| Population, 20,854 | |

CANADIAN MUNICIPAL STATISTICS

City of Peterborough, Ont.

| | |
|---|------------------|
| Assessed Value for Taxation..... | \$13,161,405 |
| Exemptions not included above..... | 2,366,700 |
| General Debenture Debt..... | 1,924,499 |
| Less, Sinking Fund..... | \$349,945 |
| Waterworks Debentures..... | 600,000 |
| Light and Power Debentures.... | 120,000 |
| | <u>1,069,945</u> |
| Net Debenture Debt..... | \$ 854,554 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$89,177)..... | 323,858 |
| Revenue from Public Utilities..... | 58,890 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 2,724,286 |
| Tax Rate: General, 19.92 mills. School, 7.34 mills. | |
| Area, 2,822 acres. | |
| Population, 20,426. | |

City of Kitchener, Ont.

| | |
|---|----------------|
| Assessed Value for Taxation..... | \$11,518,095 |
| Exemptions not included above..... | 50,000 |
| General Debenture Debt..... | 1,804,078 |
| Less, Waterworks Debentures..... | \$213,324 |
| Light and Power Debentures.... | 465,791 |
| Street Railway Debentures.... | 151,916 |
| | <u>831,031</u> |
| Net Debenture Debt..... | \$ 973,047 |
| Local Improvement Debt..... | 504,025 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 17,141 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 3,115,206 |
| Tax Rate, General, 18.51 mills. School, 7.49 mills. | |
| Area, 3,182 acres. | |
| Population, 19,266. | |

WOOD, GUNDY AND COMPANY

City of St. Catharines, Ont.

| | |
|---|------------------|
| Assessed Value for Taxation..... | \$13,235,710 |
| Exemptions not included above..... | 1,639,875 |
| General Debenture Debt..... | 2,057,054 |
| Less, Sinking Fund..... | \$405,930 |
| Waterworks Debentures..... | 646,800 |
| Light and Power Debentures.... | 200,000 |
| | <u>1,252,730</u> |
| Net Debenture Debt..... | \$ 804,324 |
| Net Local Improvement Debt | |
| (After deducting Sinking Fund of \$275,380) | 871,905 |
| Revenue from Public Utilities..... | 70,037 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 4,597,669 |
| Tax Rate, General, 19.38 mills. School, 6.12 mills. | |
| Area, 2,560 acres. | |
| Population, 18,000. | |

City of Stratford, Ont.

| | |
|--|----------------|
| Assessed Value for Taxation..... | \$9,395,829 |
| Exemptions not included above..... | 2,081,625 |
| General Debenture Debt..... | 1,460,797 |
| Less, Sinking Fund..... | \$208,985 |
| Waterworks Debentures..... | 275,219 |
| Light and Power Debentures.... | 159,520 |
| | <u>643,724</u> |
| Net Debenture Debt..... | \$817,073 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$231,623)..... | 287,620 |
| Revenue from Public Utilities..... | 11,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 925,000 |
| Tax Rate, General, 20 mills. School, 10.8 mills. | |
| Area, 2,835 acres. | |
| Population, 17,371. | |

CANADIAN MUNICIPAL STATISTICS

City of St. Thomas, Ont.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$10,912,388 |
| Exemptions not included above..... | 1,619,150 |
| General Debenture Debt..... | 996,780 |
| Less, Sinking Fund..... | \$ 11,418 |
| Waterworks Debentures..... | 262,301 |
| Light and Power Debentures.... | 272,770 |
| Street Railway Debentures..... | 82,104 |
| Net Debenture Debt..... | \$368,187 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, of \$18,229) | 175,878 |
| Revenue from Public Utilities..... | 66,103 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,707,778 |
| Tax Rate, General, 15.6 mills. School, 9.4 mills. | |
| Area, 1,800 acres. | |
| Population, 17,174. | |

City of Guelph, Ont.

| | |
|--|--------------|
| Assessed Value for Taxation..... | \$9,019,294 |
| Exemptions not included above..... | 2,194,170 |
| General Debenture Debt..... | 1,778,496 |
| Less, Sinking Fund..... | \$493,980 |
| Waterworks Debentures..... | 229,784 |
| Light and Power Debentures.... | 250,711 |
| Radial Railway Debentures..... | 160,962 |
| Guelph Junction Railway De- | |
| bentures..... | 193,000 |
| Net Debenture Debt..... | \$ 1,328,437 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$111,037)..... | 423,161 |
| Value of Municipality's Assets..... | 2,933,265 |
| Tax Rate, General, 19.99 mills. School, 9.6 mills. | |
| Area, 3,104 acres. | |
| Population, 16,022. | |

WOOD, GUNDY AND COMPANY

City of Port Arthur, Ont.

| | |
|---|------------------|
| Assessed Value for Taxation..... | \$21,668,715 |
| Exemptions not included above..... | 5,016,125 |
| General Debenture Debt..... | 5,738,091 |
| Less, Sinking Fund..... | \$ 637,643 |
| Waterworks Debentures..... | 1,647,605 |
| Light and Power Debentures..... | 626,000 |
| Street Railway Debentures..... | 940,184 |
| Telephone Debentures..... | 337,500 |
| | <u>4,188,932</u> |
| Net Debenture Debt..... | \$1,549,159 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$199,205)..... | 1,510,775 |
| Revenue from Public Utilities..... | 177,201 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 5,000,000 |
| Tax Rate, General, 17.3 mills. School, 3.7 mills. | |
| Area, 10,275 acres. | |
| Population, 15,000. | |

City of Sault Ste. Marie, Ont.

| | |
|---|----------------|
| Assessed Value for Taxation..... | \$11,904,200 |
| Exemptions not included above..... | 967,500 |
| General Debenture Debt..... | 1,583,858 |
| Less, Sinking Fund..... | \$159,485 |
| Waterworks and Light Debens | 500,000 |
| Amount Assumed by Lake | |
| Superior Corporation..... | 179,528 |
| | <u>839,013</u> |
| Net Debenture Debt..... | \$ 744,845 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$96,634)..... | 363,733 |
| Revenue from Public Utilities..... | 64,949 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 2,071,365 |
| Tax Rate: General, 16.1 mills. School, 7.4 mills. | |
| Area, 3,000 acres. | |
| Population, 14,500. | |

CANADIAN MUNICIPAL STATISTICS

City of Chatham, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$7,878,023 |
| Exemptions not included above..... | 154,800 |
| General Debenture Debt..... | 480,100 |
| Less, Waterworks Debentures..... | \$76,419 |
| Light and Power Debentures.... | 88,862 |
| Street Railway Debentures.... | 43,873 |
| Net Debenture Debt..... | \$ 270,946 |
| Local Improvement Debt..... | 378,760 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 4,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,554,765 |
| Tax Rate, General, 17.86 mills. School, 9.14 mills. | |
| Area, 1,650 acres. | |
| Population, 12,863. | |

City of Belleville, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation | \$6,106,079 |
| Exemptions not included above..... | 1,589,080 |
| General Debenture Debt..... | 1,150,824 |
| Less, Sinking Fund..... | \$344,715 |
| Waterworks Debentures..... | 226,205 |
| Light and Power Debentures.... | 72,928 |
| Net Debenture Debt..... | \$ 506,976 |
| Local Improvement Debt..... | 172,352 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 32,313 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,078,541 |
| Tax Rate, General, 22.6 mills. School, 9.7 mills. | |
| Area, 1,800 acres. | |
| Population, 12,277. | |

City of Niagara Falls, Ont.

| | | |
|---|-------------|---------|
| Assessed Value for Taxation..... | \$8,843,775 | |
| Exemptions not included above..... | 600,000 | |
| General Debenture Debt..... | 401,511 | |
| Less, Waterworks Debentures..... | \$93,202 | |
| Electric Light Debentures..... | 96,006 | 189,208 |
| Net Debenture Debt..... | \$ | 212,303 |
| Local Improvement Debt..... | 531,893 | |
| Revenue from Public Utilities..... | 35,940 | |
| (After deducting operating expenses) | | |
| Value of Municipality's Assets..... | 1,625,060 | |
| Tax Rate, General, 17.2 mills. School, 7.8 mills. | | |
| Area, 1,414 acres. | | |
| Population, 12,000. | | |

Town of Owen Sound, Ont.

| | | |
|--|-------------|---------|
| Assessed Value for Taxation..... | \$6,291,420 | |
| Exemptions not included above..... | 1,500,000 | |
| General Debenture Debt..... | 1,152,580 | |
| Less, Sinking Fund..... | \$167,101 | |
| Waterworks Debentures..... | 260,017 | |
| Light and Power Debentures.... | 250,000 | 677,118 |
| Net Debenture Debt..... | \$ | 475,462 |
| Net Local Improvement Debt | | |
| (Property owners' share only, after deducting | | |
| Sinking Fund, \$49,500) | 111,789 | |
| Net Revenue from Public Utilities..... | 31,758 | |
| Value of Municipality's Assets..... | 1,899,683 | |
| Tax Rate, General, 20 mills. School, 10 mills. | | |
| Area, 2,909 acres. | | |
| Population, 11,900. | | |

CANADIAN MUNICIPAL STATISTICS

City of Galt, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$7,216,767 |
| Exemptions not included above..... | 1,489,685 |
| General Debenture Debt..... | 1,602,566 |
| Less, Sinking Fund..... | \$319,880 |
| Waterworks Debentures..... | 398,380 |
| Light and Power Debentures.... | 166,000 |
| | 884,260 |
| Net Debenture Debt..... | \$718,306 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$58,528)..... | 81,492 |
| Value of Municipality's Assets..... | 1,643,549 |
| Tax Rate, General, 19.78 mills. School, 9.22 mills. | |
| Area, 1,600 acres. | |
| Population, 11,852. | |

City of Sarnia, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$8,200,496 |
| Exemptions not included above..... | 549,086 |
| General Debenture Debt..... | 571,385 |
| Less, Sinking Fund..... | \$ 11,661 |
| Light and Power Debentures.... | 334,258 |
| | 345,919 |
| Net Debenture Debt..... | \$ 225,466 |
| Local Improvement Debt..... | 340,309 |
| Value of Municipality's Assets..... | 1,242,545 |
| Tax Rate, General, 17.23 mills. School, 9.02 mills. | |
| Area, 1,450 acres. | |
| Population, 11,503. | |

WOOD, GUNDY AND COMPANY

City of Woodstock, Ont.

| | |
|---|----------------|
| Assessed Value for Taxation..... | \$5,140,327 |
| Exemptions not included above..... | 579,640 |
| General Debenture Debt..... | 762,463 |
| Less, Sinking Fund..... | \$210,742 |
| Waterworks Debentures..... | 182,443 |
| Light and Power Debentures.... | 107,385 |
| | <u>500,570</u> |
| Net Debenture Debt..... | \$ 261,893 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$74,022)..... | 74,786 |
| Revenue from Public Utilities..... | 22,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,134,991 |
| Tax Rate, General, 14.2 mills. School, 9.4 mills. | |
| Area, 1,525 acres. | |
| Population, 10,084. | |

Town of North Bay, Ont.

| | |
|--|----------------|
| Assessed Value for Taxation..... | \$6,257,840 |
| Exemptions not included above..... | 772,550 |
| General Debenture Debt..... | 715,531 |
| Less, Waterworks Debentures..... | \$152,037 |
| | <u>152,037</u> |
| Net Debenture Debt..... | \$ 563,494 |
| Local Improvement Debt..... | 90,374 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 13,150 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,032,074 |
| Tax Rate, General, 14 mills. School, 11.5 mills. | |
| Area, 2,100 acres. | |
| Population, 9,855. | |

CANADIAN MUNICIPAL STATISTICS

Town of Brockville, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$4,823,400 |
| Exemptions not included above..... | 786,070 |
| General Debenture Debt..... | 799,783 |
| Less, Sinking Fund..... | \$245,270 |
| Waterworks Debentures..... | 212,148 |
| Light and Power Debentures.... | 180,049 |
| Net Debenture Debt..... | \$162,316 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$13,857)..... | 118,591 |
| Revenue from Public Utilities..... | 45,841 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,105,582 |
| Tax Rate, General, 20.77 mills. School, 9.73 mills. | |
| Area, 1,242 acres. | |
| Population, 9,473. | |

Town of Oshawa, Ont.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$4,099,889 |
| Exemptions not included above..... | 403,585 |
| General Debenture Debt..... | 427,019 |
| Less, Waterworks Debentures..... | \$146,736 |
| Net Debenture Debt..... | \$280,283 |
| Local Improvement Debt..... | 176,817 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 12,090 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 196,389 |
| Tax Rate, General, 16.8 mills. School, 11.2 mills. | |
| Area, 2,400 acres. | |
| Population, 8,812. | |

WOOD, GUNDY AND COMPANY

Town of Orillia, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$3,551,865 |
| Exemptions not included above..... | 84,700 |
| General Debenture Debt..... | 865,381 |
| Less, Sinking Fund..... | \$ 5,606 |
| Waterworks Debentures..... | 177,735 |
| Light and Power Debentures.... | 424,722 |
| | 608,063 |
| Net Debenture Debt..... | \$257,318 |
| Local Improvement Debt | 46,855 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 850,000 |
| Tax Rate, General, 20.9 mills. School, 9.1 mills. | |
| Area, 1,600 acres. | |
| Population, 8,057. | |

Town of Prembroke, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$3,842,930 |
| Exemptions not included above..... | 500,000 |
| General Debenture Debt..... | 444,643 |
| Less, Sinking Fund..... | \$ 50,831 |
| Waterworks Debentures..... | 136,395 |
| | 187,226 |
| Net Debenture Debt..... | \$257,417 |
| Local Improvement Debt..... | 46,647 |
| Revenue from Public Utilities..... | 10,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 650,000 |
| Tax Rate, General, 22.6 mills. School, 9.4 mills. | |
| Area, 119 acres. | |
| Population, 8,000. | |

CANADIAN MUNICIPAL STATISTICS

Town of Welland, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$4,438,630 |
| Exemptions not included above..... | 503,310 |
| General Debenture Debt..... | 782,875 |
| Less, Sinking Fund..... | \$203,735 |
| Waterworks Debentures..... | 191,250 |
| Light and Power Debentures.... | 90,000 |
| Net Debenture Debt..... | \$ 297,890 |
| Local Improvement Debt..... | 177,604 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 1,119,182 |
| Tax Rate, General, 21.4 mills. School, 8.6 mills. | |
| Area, 1,200 acres. | |
| Population, 7,900. | |

Town of Lindsay, Ont.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$3,094,390 |
| Exemptions not included above..... | 657,575 |
| General Debenture Debt..... | 537,334 |
| Less, Sinking Fund..... | \$18,367 |
| Waterworks Debentures..... | 93,051 |
| Net Debenture Debt..... | \$425,916 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$5,255) | 105,169 |
| Revenue from Public Utilities..... | 5,951 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 408,895 |
| Tax Rate, General, 23.88 mills. School, 12.12 mills. | |
| Area, 1,600 acres. | |
| Population, 7,800. | |

WOOD, GUNDY AND COMPANY

Town of Collingwood, Ont.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$3,117,671 |
| Exemptions not included above..... | 693,904 |
| General Debenture Debt..... | 429,278 |
| Less, Sinking Fund..... | \$16,041 |
| Waterworks Debentures..... | 89,022 |
| Net Debenture Debt..... | \$324,215 |
| Local Improvement Debt..... | 99,144 |
| Value of Municipality's Assets..... | 487,077 |
| Tax Rate, General, 24.34 mills. School, 10.66 mills. | |
| Area, 4,440 acres. | |
| Population, 7,010. | |

Town of Cornwall, Ont.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$2,155,918 |
| Exemptions not included above..... | 436,075 |
| General Debenture Debt..... | 197,500 |
| Less, Waterworks Debentures..... | \$126,000 |
| Net Debenture Debt..... | \$ 71,500 |
| Local Improvement Debt..... | 45,000 |
| Revenue from Public Utilities..... | 12,734 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 395,000 |
| Tax Rate, General, 19.3 mills. School, 12.7 mills. | |
| Area, 950 acres. | |
| Population, 6,800. | |

CANADIAN MUNICIPAL STATISTICS

Town of Barrie, Ont.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$3,491,900 |
| Exemptions not included above..... | 499,510 |
| General Debenture Debt..... | 363,364 |
| Less, Waterworks Debentures..... | \$63,956 |
| Light and Power Debentures.... | 44,547 |
| Net Debenture Debt..... | 108,503 |
| Local Improvement Debt..... | \$254,861 |
| (Property owners' share only) | 60,000 |
| Value of Municipality's Assets..... | 542,101 |
| Tax Rate, General, 20.8 mills. School, 11.2 mills. | |
| Area, 2,550 acres. | |
| Population, 6,453. | |

Town of Sudbury, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$4,363,905 |
| Exemptions not included above..... | 776,300 |
| General Debenture Debt..... | 623,497 |
| Less, Waterworks Debentures..... | \$106,807 |
| Light and Power Debentures.... | 43,198 |
| Net Debenture Debt..... | 150,005 |
| Revenue from Public Utilities..... | \$473,492 |
| (After deducting operating expenses) | 62,006 |
| Value of Municipality's Assets..... | 978,596 |
| Tax Rate, General, 20.5 mills. School, 12.87 mills. | |
| Area, 2,560 acres. | |
| Population, 6,400. | |

WOOD, GUNDY AND COMPANY

Town of Midland, Ont.

| | |
|--|-----------------------|
| Assessed Value for Taxation..... | \$2,342,194 |
| Exemptions not included above..... | 461,400 |
| General Debenture Debt..... | 363,086 |
| Less, Waterworks and Electric Light Debentures..... | \$ 124,070 124,070 |
| Net Debenture Debt..... | \$239,016 |
| Local Improvement Debt..... (Property owners' share only) | 39,276 |
| Value of Municipality's Assets..... | 501,400 |
| Tax Rate, General, 21.78 mills. School, 12.22 mills. | |
| Area, 1,400 acres. | |
| Population, 6,258. | |

Town of Parry Sound, Ont.

| | |
|--|------------------|
| Assessed Value for Taxation..... | \$1,798,321 |
| Exemptions not included above..... | 236,850 |
| General Debenture Debt..... | 263,486 |
| Less, Waterworks Debentures..... | \$39,718 |
| Light and Power Debentures.... | 47,234 86,952 |
| Net Debenture Debt..... | \$176,534 |
| Local Improvement Debt..... (Property owners' share only) | 1,267 |
| Revenue from Public Utilities..... (After deducting operating expenses) | 17,249 |
| Value of Municipality's Assets..... | 387,635 |
| Tax Rate, General, 19.55 mills. School, 11.45 mills. | |
| Area, 1,300 acres. | |
| Population, 6,121. | |

CANADIAN MUNICIPAL STATISTICS

Town of Smith's Falls, Ont.

| | |
|--|----------------------|
| Assessed Value for Taxation..... | \$3,783,602 |
| Exemptions not included above..... | 542,100 |
| General Debenture Debt..... | 666,982 |
| Less, Waterworks Debentures..... | \$140,728 140,728 |
| Net Debenture Debt..... | \$526,254 |
| Local Improvement Debt..... | 173,152 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 6,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 700,000 |
| Tax Rate, General, 17.3 mills. School, 8.1 mills. | |
| Area, 1,030 acres. | |
| Population, 6,021. | |

Town of Renfrew, Ont.

| | |
|--|--------------------|
| Assessed Value for Taxation..... | \$2,714,819 |
| Exemptions not included above..... | 484,215 |
| General Debenture Debt..... | 393,009 |
| Less, Waterworks Debentures..... | \$ 72,889 |
| Light and Power Debentures.... | 15,797 |
| Power Development Deben- tures..... | 169,221 257,907 |
| Net Debenture Debt..... | \$135,102 |
| Local Improvement Debt..... | 44,646 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 5,734 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 642,599 |
| Tax Rate, General, 17 mills. School, 6 mills. | |
| Area, 2,500 acres. | |
| Population, 5,520. | |

WOOD, GUNDY AND COMPANY

Town of Steelton, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$2,726,601 |
| Exemptions not included above..... | 164,000 |
| General Debenture Debt..... | 242,368 |
| Less, Sinking Fund..... | \$ 10,760 |
| Waterworks Debentures..... | 108,595 |
| Light and Power Debentures.... | 30,000 |
| Net Debenture Debt..... | \$ 93,013 |
| Local Improvement Debt..... | 203,111 |
| Value of Municipality's Assets..... | 546,009 |
| Tax Rate, General, 16 mills. School 10 mills. | |
| Area, 1,800 acres. | |
| Population, 5,409. | |

Town of Walkerville, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$7,560,789 |
| Exemptions not included above..... | 320,870 |
| General Debenture Debt..... | 506,771 |
| Less, Light and Power Debentures.. | \$90,907 |
| Net Debenture Debt..... | \$415,864 |
| Local Improvement Debt..... | 140,095 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 5,641 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 866,707 |
| Tax Rate, General, 21 mills. School, 5.6 mills. | |
| Area, 600 acres. | |
| Population, 5,349. | |

CANADIAN MUNICIPAL STATISTICS

Town of Ingersoll, Ont.

| | |
|---|---------------|
| Assessed Value for Taxation..... | \$2,462,535 |
| Exemptions not included above..... | 250,200 |
| General Debenture Debt..... | 298,400 |
| Less, Sinking Fund..... | \$ 47,535 |
| Waterworks Debentures..... | 125,000 |
| Light and Power Debentures.... | 79,800 |
| | <hr/> 252,335 |
| Net Debenture Debt..... | \$ 46,065 |
| Local Improvement Debt..... | 3,800 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 492,800 |
| Tax Rate, General, 19.1 mills. School, 9.9 mills. | |
| Area, 2,200 acres. | |
| Population, 5,300. | |

Town of Kenora, Ont.

| | |
|---|---------------|
| Assessed Value for Taxation..... | \$2,914,475 |
| Exemptions not included above..... | 1,054,175 |
| General Debenture Debt..... | 959,978 |
| Less, Sinikng Fund..... | \$102,977 |
| Waterworks Debentures..... | 181,773 |
| Light and Power Debentures.... | 569,697 |
| Telephone Debentures..... | 17,302 |
| | <hr/> 871,749 |
| Net Debenture Debt..... | \$ 88,229 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$35,234) | 57,794 |
| Revenue from Public Utilities..... | 33,691 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,413,923 |
| Tax Rate, General, 21.27 mills. School, 8.73 mills. | |
| Area, 7,140 acres. | |
| Population 5,278. | |

WOOD, GUNDY AND COMPANY

Town of Thorold, Ont.

| | |
|---|----------------------|
| Assessed Value for Taxation..... | \$1,620,547 |
| Exemptions not included above..... | 321,650 |
| General Debenture Debt..... | 149,571 |
| Less, Waterworks Debentures..... | \$87,446 87,446 |
| Net Debenture Debt..... | \$ 62,125 |
| Local Improvement Debt..... | 181,691 |
| Revenue from Public Utilities..... | 632 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 275,500 |
| Tax Rate, General, 20 mills. School, 8.5 mills. | |
| Area, 650 acres. | |
| Population, 5,001. | |

Town of Port Hope, Ont.

| | |
|---|--------------------|
| Assessed Value for Taxation..... | \$2,584,660 |
| Exemptions not included above..... | 218,640 |
| General Debenture Debt..... | 293,310 |
| Less, Sinking Fund..... | \$ 2,599 |
| Waterworks Debentures..... | 75,605 78,204 |
| Net Debenture Debt..... | \$215,106 |
| Local Improvement Debt..... | 7,463 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 463,728 |
| Tax Rate, General, 21 mills. School, 8 mills. | |
| Area, 1,085 acres. | |
| Population, 5,000. | |

CANADIAN MUNICIPAL STATISTICS

Town of Trenton, Ont.

| | |
|--|--------------------|
| Assessed Value for Taxation..... | \$2,138,562 |
| Exemptions not included above..... | 184,030 |
| General Debenture Debt..... | 251,935 |
| Less, Power Debentures..... | \$39,756 39,756 |
| Net Debenture Debt..... | \$212,179 |
| Revenue from Public Utilities..... | 2,950 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 356,259 |
| Tax Rate, General, 22 mills. School, 10 mills. | |
| Area, 1,800 acres. | |
| Population, 5,000. | |

Town of Cobalt, Ont.

| | |
|--|-------------------|
| Assessed Value for Taxation..... | \$3,890,274 |
| Exemptions not included above..... | 164,325 |
| General Debenture Debt..... | 148,729 |
| Less, Sinking Fund..... | \$83,483 |
| Waterworks Debentures..... | 81,500 164,983 |
| Net Debenture Debt..... | Nil |
| Revenue from Public Utilities..... | \$ 8,373 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 353,746 |
| Tax Rate, General, 24.8 mills. School, 10.2 mills. | |
| Area, 529 acres. | |
| Population, 4,974. | |

WOOD, GUNDY AND COMPANY

Town of Waterloo, Ont.

| | | |
|---|----------|-------------|
| Assessed Value for Taxation..... | | \$3,460,550 |
| Exemptions not included above..... | | 371,340 |
| General Debenture Debt..... | | 328,238 |
| Less, Sinking Fund..... | \$ 5,623 | |
| Waterworks Debentures..... | 81,185 | |
| Light and Power Debentures.... | 108,098 | 194,906 |
| Net Debenture Debt..... | | \$133,332 |
| Local Improvement Debt..... | | 255,360 |
| Value of Municipality's Assets..... | | 750,056 |
| Tax Rate, General, 17.06 mills. School, 6.94 mills. | | |
| Area, 2,800 acres. | | |
| Population, 4,956. | | |

Town of Preston, Ont.

| | | |
|---|-----------|-------------|
| Assessed Value for Taxation..... | | \$2,906,611 |
| Exemptions not included above..... | | 169,100 |
| General Debenture Debt..... | | 499,493 |
| Less, Waterworks Debentures..... | \$120,759 | |
| Light and Power Debentures.... | 65,319 | 186,078 |
| Net Debenture Debt..... | | \$313,415 |
| Local Improvement Debt..... | | 26,128 |
| (Property owners' share only) | | |
| Revenue from Public Utilities..... | | 19,181 |
| (After deducting operating expenses) | | |
| Value of Municipality's Assets..... | | 693,906 |
| Tax Rate, General, 19.22 mills. School, 6.78 mills. | | |
| Area, 1,300 acres. | | |
| Population, 4,949. | | |

CANADIAN MUNICIPAL STATISTICS

Town of Goderich, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$2,258,500 |
| General Debenture Debt..... | 373,366 |
| Less, Sinking Fund..... | \$51,489 |
| Waterworks Debentures..... | 89,614 |
| Light and Power Debentures.... | 52,926 |
| Net Debenture Debt..... | \$179,337 |
| Local Improvement Debt..... | 35,953 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 446,361 |
| Tax Rate, General, 22 mills. School, 8 mills. | |
| Area, 1,000 acres. | |
| Population, 4,811. | |

Town of Hawkesbury, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,010,841 |
| Exemptions not included above..... | 215,500 |
| General Debenture Debt..... | 171,057 |
| Less, Waterworks Debentures..... | \$73,208 |
| Net Debenture Debt..... | \$ 97,849 |
| Value of Municipality's Assets..... | 259,500 |
| Tax Rate, General, 31 mills. School, 8 mills. | |
| Area, 1,113 acres. | |
| Population, 4,716. | |

WOOD, GUNDY AND COMPANY

Town of Dundas, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$2,103,590 |
| Exemptions not included above..... | 1,713,150 |
| General Debenture Debt..... | 183,934 |
| Less, Sinking Fund..... | \$ 9,922 |
| Waterworks Debentures..... | 59,526 |
| Light and Power Debentures.... | 50,179 |
| Net Debenture Debt..... | \$64,307 |
| Revenue from Public Utilities..... | 16,063 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 349,714 |
| Tax Rate, General, 19.5 mills. School, 9.5 mills. | |
| Area, 780 acres. | |
| Population, 4,652. | |

Town of Cobourg, Ont.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$2,187,698 |
| Exemptions not included above..... | 64,535 |
| General Debenture Debt..... | 194,127 |
| Less, Sinking Fund..... | \$17,534 |
| Net Debenture Debt..... | \$176,593 |
| Local Improvement Debt..... | 10,653 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 214,000 |
| Tax Rate, General, 21.87 mills. School, 10.13 mills. | |
| Area, 2,560 acres. | |
| Population, 4,457. | |

CANADIAN MUNICIPAL STATISTICS

Town of Paris, Ont.

| | |
|--|--------------------|
| Assessed Value for Taxation..... | \$1,814,338 |
| Exemptions not included above..... | 267,600 |
| General Debenture Debt..... | 138,093 |
| Less, Sinking Fund..... | \$21,130 |
| Water, Light and Power De- | |
| bentures..... | 66,000 87,130 |
| Net Debenture Debt..... | \$ 50,963 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund)..... | 8,000 |
| Revenue from Public Utilities..... | 4,827 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 370,742 |
| Tax Rate, General, 24.5 mills. School, 9.5 mills. | |
| Area, 760 acres. | |
| Population, 4,370. | |

Town of Arnprior, Ont.

| | |
|---|---------------------|
| Assessed Value for Taxation..... | \$1,325,396 |
| Exemptions not included above..... | 120,000 |
| General Debenture Debt..... | 235,252 |
| Less, Sinking Fund..... | \$86,640 |
| Waterworks Debentures..... | 48,603 135,243 |
| Net Debenture Debt..... | \$100,009 |
| Local Improvement Debt..... | 93,010 |
| Value of Municipality's Assets..... | 447,616 |
| Tax Rate, General, 22.66 mills. School, 13.79 mills. | |
| Area, 1,150 acres. | |
| Population, 4,300. | |

WOOD, GUNDY AND COMPANY

Town of Eastview, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,105,018 |
| Exemptions not included above..... | 109,350 |
| General Debenture Debt..... | 11,018 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$3,443)..... | 27,139 |
| Value of Municipality's Assets..... | 113,799 |
| Tax Rate, General, 16.2 mills. School, 6.1 mills. | |
| Area, 700 acres. | |
| Population, 4,200. | |

Town of Wallaceburg, Ont.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$1,636,975 |
| Exemptions not included above..... | 233,000 |
| General Debenture Debt..... | 337,634 |
| Less, Waterworks Debentures..... | \$197,992 |
| Light and Power Debentures.... | 43,864 |
| Net Debenture Debt..... | \$ 95,778 |
| Local Improvement Debt..... | 69,952 |
| Value of Municipality's Assets..... | 443,975 |
| Tax Rate, General, 24 mills. School, 11 mills. | |
| Area, 576 acres. | |
| Population, 4,107. | |

CANADIAN MUNICIPAL STATISTICS

Town of Copper Cliff, Ont.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$4,069,677 |
| Exemptions not included above..... | 112,200 |
| General Debenture Debt..... | 49,568 |
| Value of Municipality's Assets..... | 80,000 |
| Tax Rate, General, 9.3 mills. School, 3.7 mills. | |
| Area, 1,679 acres. | |
| Population, 4,064. | |

Town of Simcoe, Ont.

| | | |
|---|----------|-------------|
| Assessed Value for Taxation..... | | \$2,533,380 |
| Exemptions not included above..... | | 155,240 |
| General Debenture Debt..... | | 262,845 |
| Less, Waterworks Debentures..... | \$62,582 | |
| Light and Power Debentures.... | 35,435 | 98,017 |
| Net Debenture Debt..... | | \$164,828 |
| Local Improvement Debt..... | | 79,344 |
| (Property owners' share only) | | |
| Value of Municipality's Assets..... | | 387,000 |
| Tax Rate, General, 16.6 mills. School, 5.4 mills. | | |
| Area, 794 acres. | | |
| Population, 4,061. | | |

WOOD, GUNDY AND COMPANY

Town of Brampton, Ont.

| | |
|---|-------------|
| Assessed Value of Taxation..... | \$2,098,613 |
| Exemptions not included above..... | 281,150 |
| General Debenture Debt..... | 268,962 |
| Less, Waterworks Debentures..... | \$52,793 |
| Light and Power Debentures.... | 63,071 |
| Net Debenture Debt..... | \$115,864 |
| Local Improvement Debt..... | \$153,098 |
| (Property owners' share only) | 120,993 |
| Revenue from Public Utilities..... | 6,704 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 212,123 |
| Tax Rate, General, 21.9 mills. School, 6.1 mills. | |
| Area, 1,054 acres. | |
| Population, 4,041. | |

Town of Penetanguishene, Ont.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$1,135,768 |
| Exemptions not included above..... | 614,800 |
| General Debenture Debt..... | 171,308 |
| Less, Sinking Fund..... | \$11,085 |
| Waterworks Debentures..... | 37,566 |
| Light and Power Debentures.... | 27,801 |
| Net Debenture Debt..... | \$76,452 |
| Local Improvement Debt..... | \$94,856 |
| Revenue from Public Utilities..... | 23,153 |
| (After deducting operating expenses) | 1,140 |
| Value of Municipality's Assets..... | 272,688 |
| Tax Rate, General, 18 mills. School, 12 mills. | |
| Area, 1,716 acres. | |
| Population, 4,000. | |

CANADIAN MUNICIPAL STATISTICS

Town of St. Mary's, Ont.

| | | |
|---|-------------|---------|
| Assessed Value for Taxation..... | \$1,939,070 | |
| General Debenture Debt..... | 234,662 | |
| Less, Sinking Fund..... | \$12,063 | |
| Waterworks and Lighting De- bentures..... | 99,075 | 111,138 |
| Net Debenture Debt..... | \$123,524 | |
| Local Improvement Debt..... | 13,332 | |
| (Property owners' share only) | | |
| Value of Municipality's Assets..... | 325,000 | |
| Tax Rate, General, 14.21 mills. School, 9.01 mills. | | |
| Area, 2,683 acres. | | |
| Population, 4,000. | | |

Town of Cavelton Place, Ont.

| | | |
|--|-------------|---------|
| Assessed Value for Taxation..... | \$1,900,000 | |
| General Debenture Debt..... | 255,818 | |
| Less, Waterworks Debentures..... | \$179,739 | 179,739 |
| Net Debenture Debt..... | \$ 76,079 | |
| Value of Municipality's Assets..... | 311,736 | |
| Tax Rate, General, 37 mills. School, 9.37 mills. | | |
| Area, 1,300 acres. | | |
| Population, 3,900. | | |

WOOD, GUNDY AND COMPANY

Town of Petrolia, Ont.

| | |
|---|---------------------|
| Assessed Value for Taxation..... | \$1,278,665 |
| Exemptions not included above..... | 325,900 |
| General Debenture Debt..... | 288,769 |
| Less, Waterworks Debentures..... | \$87,138 |
| Light and Power Debentures.... | 35,000 122,138 |
| Net Debenture Debt..... | \$166,631 |
| Local Improvement Debt | 33,867 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 2,800 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 322,441 |
| Tax Rate, General, 20 mills. School, 13.33 mills. | |
| Area, 2,700 acres. | |
| Population, 3,890. | |

Town of Newmarket, Ont.

| | |
|--|--------------------|
| Assessed Value for Taxation..... | \$1,430,000 |
| Exemptions not included above..... | 263,825 |
| General Debenture Debt..... | 126,731 |
| Less, Waterworks Debentures..... | \$23,149 |
| Light and Power Debentures.... | 20,735 43,884 |
| Net Debenture Debt..... | \$ 82,847 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund) | 5,817 |
| Revenue from Public Utilities..... | 3,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 238,607 |
| Tax Rate, General, 18.4 mills. School, 10.6 mills. | |
| Area, 724 acres. | |
| Population, 3,825. | |

CANADIAN MUNICIPAL STATISTICS

Town of Bowmanville, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,917,510 |
| Exemptions not included above..... | 134,400 |
| General Debenture Debt..... | 233,280 |
| Less, Sinking Fund..... | \$ 10,990 |
| Waterworks Debentures..... | 174,276 |
| Net Debenture Debt..... | \$ 48,014 |
| Local Improvement Debt..... | 39,881 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 2,500 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 263,839 |
| Tax Rate, General, 19.5 mills. School, 5.5 mills. | |
| Area, 2,857 acres. | |
| Population, 3,655. | |

Town of Leamington, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,653,451 |
| Exemptions not included above..... | 153,600 |
| General Debenture Debt..... | 70,957 |
| Less, Waterworks Debentures..... | \$16,064 |
| Light and Power Debentures... | 7,398 |
| Net Debenture Debt..... | \$ 47,495 |
| Local Improvement Debt..... | 109,128 |
| Revenue from Public Utilities..... | 12,200 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 175,000 |
| Tax Rate, General, 16.17 mills. School, 9.83 mills. | |
| Area, 815 acres. | |
| Population, 3,652. | |

WOOD, GUNDY AND COMPANY

Town of Gananoque, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,455,606 |
| Exemptions not included above..... | 198,350 |
| General Debenture Debt..... | 251,014 |
| Less, Sinking Fund..... | \$ 66,562 |
| Waterworks Debentures..... | 155,000 |
| | 221,562 |
| Net Debenture Debt..... | \$ 29,452 |
| Net Local Improvement Debt..... | 7,557 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 449,249 |
| Tax Rate, General, 22.5 mills. School, 9 mills. | |
| Area, 1,267 acres. | |
| Population, 3,604. | |

Town of Fort Frances, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$3,239,185 |
| Exemptions not included above..... | 274,420 |
| General Debenture Debt..... | 242,903 |
| Less, Sinking Fund..... | \$27,972 |
| Waterworks Debentures..... | 73,780 |
| Light and Power Debentures..... | 10,000 |
| Telephone Debentures..... | 23,000 |
| | 134,752 |
| Net Debenture Debt..... | \$108,151 |
| Local Improvement Debt..... | 74,655 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 4,811 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 506,282 |
| Tax Rate, General, 17.5 mills. School, 6 mills. | |
| Area, 780 acres. | |
| Population, 3,500. | |

CANADIAN MUNICIPAL STATISTICS

Town of Perth, Ont.

| | |
|--|----------------------|
| Assessed Value for Taxation..... | \$1,225,675 |
| Exemptions not included above..... | 295,500 |
| General Debenture Debt..... | 123,889 |
| Less, Light and Power Debentures.. | <u>\$8,900</u> 8,900 |
| Net Debenture Debt..... | \$114,989 |
| Local Improvement Debt..... | 109,487 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 309,507 |
| Tax Rate, General, 24.2 mills. School, 10.8 mills. | |
| Area, 1,400 acres. | |
| Population, 3,478. | |

Town of Haileybury, Ont.

| | |
|--|--------------------------|
| Assessed Value for Taxation..... | \$1,953,770 |
| Exemptions not included above..... | 416,225 |
| General Debenture Debt..... | 275,252 |
| Less, Waterworks Debentures..... | <u>\$119,256</u> 119,256 |
| Net Debenture Debt..... | \$155,996 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$10,095)..... | 16,071 |
| Revenue from Public Utilities..... | 4,948 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 346,195 |
| Tax Rate, General, 20 mills. School, 9.91 mills. | |
| Area, 750 acres. | |
| Population, 3,410. | |

Town of Dunnville, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,682,925 |
| Exemptions not included above..... | 344,600 |
| General Debenture Debt..... | 255,212 |
| Less, Sinking Fund..... | \$12,742 |
| Waterworks Debentures..... | 40,819 |
| Light and Power Debentures.... | 53,000 |
| Net Debenture Debt..... | \$148,651 |
| Local Improvement Debt..... | 58,463 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 393,182 |
| Tax Rate, General, 17.827 mills. School, 8.173 mills. | |
| Area, 938 acres. | |
| Population, 3,398. | |

Town of Picton, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,821,465 |
| General Debenture Debt..... | 55,073 |
| Less, Waterworks Debentures..... | \$5,337 |
| Light and Power Debentures.... | 4,004 |
| Net Debenture Debt..... | \$ 45,732 |
| Revenue from Public Utilities..... | 13,917 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 153,904 |
| Tax Rate, General, 15.81 mills. School, 8.19 mills. | |
| Area, 552 acres. | |
| Population, 3,355. | |

CANADIAN MUNICIPAL STATISTICS

Town of Rockland, Ont.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$335,825 |
| Exemptions not included above..... | 99,400 |
| General Debenture Debt..... | 7,152 |
| Tax Rate, General, 18.8 mills. School, 12.7 mills. | |
| Area, 700 acres. | |
| Population, 3,278. | |

Town of Campbellford, Ont.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$1,329,926 |
| General Debenture Debt..... | 168,346 |
| Less, Waterworks Debentures..... | \$ 3,460 |
| Light and Power Debentures.... | 103,802 |
| Net Debenture Debt..... | \$ 61,084 |
| Value of Municipality's Assets..... | 290,097 |
| Tax Rate, Total, 24 mills. | |
| Area, 600 acres. | |
| Population, 3,225. | |

Town of Hanover, Ont.

| | |
|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$1,088,300 |
| Exemptions not included above..... | 57,075 |
| General Debenture Debt..... | 92,597 |
| Less, Waterworks Debentures..... | \$42,508 42,508 |
| Net Debenture Debt..... | \$ 50,089 |
| Local Improvement Debt..... | 27,672 |
| Value of Municipality's Assets..... | 192,976 |

Tax Rate, General, 19.7 mills. School, 9.3 mills.

Area, 520 acres.

Population, 3,221.

Town of Napanee, Ont.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$1,653,447 |
| Exemptions not included above..... | 339,900 |
| General Debenture Debt..... | 108,556 |
| Local Improvement Debt..... | 40,977 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 197,762 |

Tax Rate, General, 23 mills. School, 11 mills.

Area, 1,000 acres.

Population, 3,100.

CANADIAN MUNICIPAL STATISTICS

Town of Tillsonburg, Ont.

| | |
|---|--------------------|
| Assessed Value for Taxation..... | \$1,523,425 |
| Exemptions not included above..... | 231,500 |
| General Debenture Debt..... | 164,110 |
| Less, Sinking Fund..... | \$40,073 |
| Light and Power Debentures..... | 30,000 70,073 |
| Net Debenture Debt..... | \$ 94,037 |
| Local Improvement Debt..... | 28,257 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 241,751 |
| Tax Rate, General, 22.5 mills. School, 9 mills. | |
| Area, 1,602 acres. | |
| Population, 3,084. | |

Town of Sandwich, Ont.

| | |
|---|----------------------|
| Assessed Value for Taxation..... | \$2,355,858 |
| Exemptions not included above..... | 905,550 |
| General Debenture Debt..... | 131,191 |
| Less, Waterworks Debentures..... | \$21,485 21,485 |
| Net Debenture Debt..... | \$109,706 |
| Local Improvement Debt..... | 148,253 |
| Value of Municipality's Assets..... | 527,742 |
| Tax Rate, General, 17.63 mills. School, 5.07 mills. | |
| Area, 2,000 acres. | |
| Population, 3,077. | |

WOOD, GUNDY AND COMPANY

Town of Sturgeon Falls, Ont.

| | |
|--|------------------------|
| Assessed Value for Taxation..... | \$1,767,000 |
| Exemptions not included above..... | 600,000 |
| General Debenture Debt..... | 110,765 |
| Less, Waterworks Debentures..... | <u>\$13,503</u> 13,503 |
| Net Debenture Debt..... | \$ 97,262 |
| Value of Municipality's Assets..... | 168,698 |
| Tax Rate, General, 5 mills. School, 4.5 mills. | |
| Area, 640 acres. | |
| Population, 3,061. | |

Town of Listowel, Ont.

| | |
|--|-----------------------|
| Assessed Value for Taxation..... | \$1,070,944 |
| Exemptions not included above..... | 80,000 |
| General Debenture Debt..... | 184,615 |
| Less, Sinking Fund..... | <u>\$43,193</u> |
| Waterworks Debentures..... | 27,584 |
| Light and Power Debentures.... | <u>39,723</u> 110,500 |
| Net Debenture Debt..... | \$ 74,115 |
| Local Improvement Debt..... | 16,201 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 150,000 |
| Tax Rate, General, 22 mills. School, 10 mills. | |
| Area, 1,500 acres. | |
| Population, 3,000. | |

CANADIAN MUNICIPAL STATISTICS

Town of Strathroy, Ont.

| | |
|---|----------------------|
| Assessed Value for Taxation..... | \$1,245,745 |
| Exemptions not included above..... | 163,480 |
| General Debenture Debt..... | 140,127 |
| Less, Waterworks and Lighting De- bentures..... | \$75,532 75,532 |
| Net Debenture Debt..... | \$ 64,595 |
| Local Improvement Debt..... | 2,529 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 3,406 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 124,000 |
| Tax Rate, General, 21.608 mills. School, 9.392 mills. | |
| Area, 2,200 acres. | |
| Population, 2,998. | |

Town of Walkerton, Ont.

| | |
|--|--------------------|
| Assessed Value for Taxation..... | \$834,079 |
| Exemptions not included above..... | 298,900 |
| General Debenture Debt..... | 52,892 |
| Less, Sinking Fund..... | \$ 1,386 |
| Waterworks Debentures..... | 17,398 18,784 |
| Net Debenture Debt..... | \$ 34,108 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting Sinking Fund of \$7,599)..... | 4,948 |
| Revenue from Public Utilities..... | 1,992 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 140,545 |
| Tax Rate, General, 20.53 mills. School, 10.47 mills. | |
| Area, 1,407 acres. | |
| Population, 2,995. | |

WOOD, GUNDY AND COMPANY

Town of Meaford, Ont.

| | |
|---|---------------------|
| Assessed Value for Taxation..... | \$1,325,323 |
| Exemptions not included above..... | 108,500 |
| General Debenture Debt..... | 216,039 |
| Less, Waterworks Debentures..... | \$ 20,824 20,824 |
| Net Debenture Debt..... | \$195,215 |
| Local Improvement Debt..... | 10,556 |
| Value of Municipality's Assets..... | 226,595 |
| Tax Rate, General, 20 mills. School, 11 mills. | |
| Area, 1,500 acres. | |
| Population, 2,984. | |

Town of Whitby, Ont.

| | |
|--|----------------------|
| Assessed Value for Taxation..... | \$1,337,916 |
| Exemptions not included above..... | 871, 675 |
| General Debenture Debt..... | 272,462 |
| Less, Waterworks Debentures..... | \$104,266 104,266 |
| Net Debenture Debt..... | \$168,196 |
| Local Improvement Debt | 15,760 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 9,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 360,183 |
| Tax Rate, General, 10.1 mills. School, 7.2 mills. | |
| Area, 3,800 acres. | |
| Population, 2,901. | |

CANADIAN MUNICIPAL STATISTICS

Town of Hespeler, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,441,255 |
| Exemptions not included above..... | 104,100 |
| General Debenture Debt..... | 135,555 |
| Less, Waterworks Debentures..... | \$43,562 |
| Light and Power Debentures.... | 25,633 |
| Net Debenture Debt..... | \$ 66,360 |
| Local Improvement Debt..... | 12,765 |
| (Property owner's share only) | |
| Revenue from Public Utilities..... | 3,236 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 214,773 |
| Tax Rate, General, 19.9 mills. School, 6.1 mills. | |
| Area, 464 acres. | |
| Population, 2,887. | |

Town of Oakville, Ont.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$2,025,519 |
| Exemptions not included above..... | 286,800 |
| General Debenture Debt..... | 256,384 |
| Less, Sinking Fund..... | \$ 820 |
| Water and Light Debentures.... | 132,088 |
| Net Debenture Debt..... | \$123,476 |
| Local Improvement Debt..... | 106,201 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 473,861 |
| Tax Rate, General, 19.46 mills. School, 6.9 mills. | |
| Area, 947 acres. | |
| Population, 2,881. | |

WOOD, GUNDY AND COMPANY

Town of Bracebridge, Ont.

| | |
|--|------------------|
| Assessed Value for Taxation..... | \$853,158 |
| Exemptions not included above..... | 229,800 |
| General Debenture Debt..... | 158,180 |
| Less, Waterworks Debentures..... | \$48,611 |
| Light and Power Debentures.... | 65,242 |
| Net Debenture Debt..... | <u>\$113,853</u> |
| Local Improvement Debt..... | \$44,327 |
| (Property owners' share only) | 18,073 |
| Revenue from Public Utilities..... | 18,259 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 298,680 |
| Tax Rate, General, 18 mills. School, 12.5 mills. | |
| Area, 605 acres. | |
| Population, 2,803. | |

Town of Prescott, Ont.

| | |
|--|----------------|
| Assessed Value for Taxation..... | \$1,509,274 |
| Exemptions not included above..... | 292,000 |
| General Debenture Debt..... | 178,607 |
| Less, Sinking Fund | \$ 4,155 |
| Waterworks Debentures..... | 77,033 |
| Light and Power Debentures.... | 22,393 |
| Net Debenture Debt..... | <u>103,581</u> |
| Value of Municipality's Assets..... | \$ 75,026 |
| Value of Municipality's Assets..... | 286,488 |
| Tax Rate, General, 17.5 mills. School, 10 mills. | |
| Area, 640 acres. | |
| Population, 2,740. | |

CANADIAN MUNICIPAL STATISTICS

Town of Almonte, Ont.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$820,658 |
| Exemptions not included above..... | 212,845 |
| General Debenture Debt..... | 83,377 |
| Less, Sinking Fund..... | \$15,925 |
| Light and Power Debentures.... | 32,478 |
| Net Debenture Debt..... | \$34,974 |
| Revenue from Public Utilities..... | 3,634 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 123,700 |
| Tax Rate, General, 20.1 mills. School, 10.9 mills. | |
| Area 700 acres. | |
| Population, 2,676. | |

Town of Mimico, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,293,274 |
| Exemptions not included above..... | 34,650 |
| General Debenture Debt..... | 169,294 |
| Less, Waterworks Debentures..... | \$120,000 |
| Light and Power Debentures.... | 17,918 |
| Net Debenture Debt..... | \$ 31,376 |
| Local Improvement Debt..... | 26,761 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 200,443 |
| Tax Rate, General, 20.3 mills. School, 7.7 mills. | |
| Area, 500 acres. | |
| Population, 2,665. | |

WOOD, GUNDY AND COMPANY

Town of Alexandria, Ont.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$491,944 |
| Exemptions not included above | 98,000 |
| General Debenture Debt..... | 30,700 |
| Less, Waterworks Debentures..... | \$14,795 |
| Light and Power Debentures.... | 15,905 |
| Net Debenture Debt..... | Nil |
| Local Improvement Debt..... | \$21,895 |
| Value of Municipality's Assets..... | 45,063 |
| Tax Rate, General, 25.8 mills. School, 12.4 mills. | |
| Area, 400 acres. | |
| Population, 2,500. | |

Town of Aurora, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,070,713 |
| Exemptions not included above..... | 87,000 |
| General Debenture Debt..... | 72,906 |
| Less, Waterworks Debentures..... | \$ 7,956 |
| Light and Power Debentures.... | 19,092 |
| Net Debenture Debt..... | \$45,858 |
| Revenue from Public Utilities..... | 9,074 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 107,994 |
| Tax Rate, General, 21 mills. School, 8 mills. | |
| Area, 1,200 acres. | |
| Population, 2,500 | |

CANADIAN MUNICIPAL STATISTICS

Town of Orangeville, Ont.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$1,035,562 |
| Exemptions not included above..... | 89,800 |
| General Debenture Debt..... | 99,585 |
| Less, Sinking Fund..... | \$19,009 |
| Waterworks Debentures..... | 21,859 |
| Net Debenture Debt..... | \$58,717 |
| Local Improvement Debt..... | 15,272 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 1,395 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 79,683 |
| Tax Rate, General, 19.68 mills. School, 11.32 mills. | |
| Area, 1,732 acres. | |
| Population, 2,493. | |

Town of Wingham, Ont.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$925,247 |
| General Debenture Debt..... | 200,981 |
| Less, Sinking Fund..... | \$35,682 |
| Waterworks Debentures..... | 48,832 |
| Light and Power Debentures... | 37,670 |
| Net Debenture Debt..... | \$ 78,797 |
| Local Improvement Debt..... | 24,292 |
| (Property owners' share only) | |
| Net Revenue from Public Utilities..... | 1,268 |
| Value of Municipality's Assets..... | 234,136 |
| Tax Rate, General, 24 mills. School, 9 mills. | |
| Area, 625 acres. | |
| Population, 2,444. | |

WOOD, GUNDY AND COMPANY

Town of Ford City

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$1,230,307 |
| Exemptions not included above..... | 85,000 |
| General Debenture Debt..... | 82,768 |
| Local Improvement Debt | 47,321 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 38,978 |

Tax Rate, General, 6.5 mills. School, 2 mills.

Area, 553 acres.

Population, 2,400.

Town of Huntsville, Ont.

| | |
|-------------------------------------|-----------|
| Assessed Value for Taxation..... | \$597,318 |
| Exemptions not included above..... | 59,400 |
| General Debenture Debt..... | 78,855 |
| Less, Waterworks Debentures..... | \$22,898 |
| Light and Power Debentures... | 12,427 |
| Net Debenture Debt..... | \$ 43,530 |
| Value of Municipality's Assets..... | 103,566 |

Tax Rate, General, 26 mills. School, 13 mills.

Area, 500 acres.

Population, 2,395.

CANADIAN MUNICIPAL STATISTICS

Town of Ridgetown, Ont.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$688,185 |
| Exemptions not included above..... | 96,750 |
| General Debenture Debt..... | 95,288 |
| Less, Waterworks Debentures..... | \$45,978 |
| Light and Power Debentures.... | 18,903 |
| Net Debenture Debt..... | \$ 30,407 |
| Revenue from Public Utilities..... | 3,055 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 123,829 |
| Tax Rate, General, 19 mills. School, 12 mills. | |
| Area, 614 acres. | |
| Population, 2,389. | |

Town of Burlington, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,340,222 |
| Exemptions not included above..... | 93,700 |
| General Debenture Debt..... | 215,408 |
| Less, Waterworks Debentures..... | \$66,283 |
| Net Debenture Debt..... | \$149,125 |
| Local Improvement Debt..... | 16,364 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 235,745 |
| Tax Rate, General, 22.5 mills. School, 7.5 mills. | |
| Area, 563 acres. | |
| Population, 2,374. | |

WOOD, GUNDY AND COMPANY

Town of Aylmer, Ont.

| | |
|---|-----------------|
| Assessed Value for Taxation..... | \$1,184,329 |
| Exemptions not included above..... | 106,390 |
| General Debenture Debt..... | 144,544 |
| Less, Sinking Fund..... | \$ 3,598 |
| Waterworks Debentures..... | 50,418 |
| Light and Power Debentures..... | 10,981 |
| Net Debenture Debt..... | <u>\$79,547</u> |
| Local Improvement Debt..... | 56,118 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 6,949 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 173,650 |
| Tax Rate, General, 23 mills. School, 7 mills. | |
| Area, 500 acres. | |
| Population, 2,371. | |

Town of Amherstburg, Ont.

| | |
|---|-----------------|
| Assessed Value for Taxation..... | \$856,539 |
| Exemptions not included above..... | 223,380 |
| General Debenture Debt..... | 38,589 |
| Less, Waterworks Debentures..... | <u>\$14,888</u> |
| Net Debenture Debt..... | <u>\$23,701</u> |
| Local Improvement Debt..... | 69,617 |
| Value of Municipality's Assets..... | 80,031 |
| Tax Rate, General, 12.2 mills. School, 9.8 mills. | |
| Area, 600 acres. | |
| Population, 2,356. | |

CANADIAN MUNICIPAL STATISTICS

Town of Weston, Ont.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,662,849 |
| Exemptions not included above..... | 165,800 |
| General Debenture Debt..... | 264,432 |
| Less, Waterworks Debentures..... | \$81,823 |
| Light and Power Debentures.... | 17,299 |
| Net Debenture Debt..... | \$165,310 |
| Local Improvement Debt..... | 71,735 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 348,000 |
| Tax Rate, General, 20.6 mills. School, 7.9 mills. | |
| Area, 450 acres. | |
| Population, 2,307. | |

Town of Kincardine, Ont.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$749,264 |
| Exemptions not included above..... | 57,380 |
| General Debenture Debt..... | 88,512 |
| Less, Sinking Fund..... | \$13,318 |
| Waterworks Debentures..... | 18,149 |
| Light and Power Debentures.... | 4,200 |
| Net Debenture Debt..... | \$ 52,845 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$4,887)..... | 3,941 |
| Revenue from Public Utilities..... | 1,506 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 216,448 |
| Tax Rate, General, 24.2 mills. School, 11.6 mills. | |
| Area, 2,000 acres. | |
| Population, 2,306. | |

WOOD, GUNDY AND COMPANY

Town of Elmira, Ont.

| | | |
|---|----------|-----------|
| Assessed Value for Taxation..... | | \$842,800 |
| Exemptions not included above..... | | 125,100 |
| General Debenture Debt..... | | 85,947 |
| Less, Waterworks Debentures..... | \$29,121 | |
| Light and Power Debentures.... | 19,494 | 48,615 |
| Net Debenture Debt..... | | \$ 37,332 |
| Local Improvement Debt..... | | 24,806 |
| (Property owners' share only) | | |
| Revenue from Public Utilities..... | | 7,046 |
| (After deducting operating expenses) | | |
| Value of Municipality's Assets..... | | 119,900 |
| Tax Rate, General, 14 mills. School, 5.5 mills. | | |
| Area, 500 acres. | | |
| Population, 2,300. | | |

Town of Clinton, Ont.

| | | |
|--|----------|-----------|
| Assessed Value for Taxation..... | | \$731,840 |
| Exemptions not included above..... | | 126,600 |
| General Debenture Debt..... | | 147,983 |
| Less, Sinking Fund..... | \$44,394 | |
| Waterworks Debentures..... | 62,000 | |
| Light and Power Debentures.... | 33,000 | 139,394 |
| Net Debenture Debt..... | | \$ 8,589 |
| Local Improvement Debt..... | | 4,391 |
| (Property owners' share only) | | |
| Value of Municipality's Assets..... | | 194,004 |
| Tax Rate, General, 19 mills. School, 10.5 mills. | | |
| Area, 903 acres. | | |
| Population, 2,252. | | |

CANADIAN MUNICIPAL STATISTICS

Town of Deseronto, Ont.

| | |
|--|--------------------|
| Assessed Value for Taxation..... | \$1,015,429 |
| Exemptions not included above..... | 174,750 |
| General Debenture Debt..... | 74,712 |
| Less, Waterworks Debentures..... | \$17,740 |
| Power Debentures..... | 42,312 |
| Bay of Quinte Railway De- bentures..... | 14,444 74,496 |
| Net Debenture Debt..... | \$ 216 |
| Value of Municipality's Assets..... | 142,594 |
| Tax Rate, General, 21.8 mills. School, 8.2 mills. | |
| Area, 530 acres. | |
| Population, 2,207. | |

Town of Cochrane, Ont.

| | |
|--|----------------------|
| Assessed Value for Taxation..... | \$1,060,229 |
| Exemptions not included above..... | 647,566 |
| General Debenture Debt..... | 181,819 |
| Less, Waterworks Debentures..... | \$50,000 50,000 |
| Net Debenture Debt..... | \$131,819 |
| Revenue from Public Utilities..... | 3,400 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 190,000 |
| Tax Rate, General, 20 mills. School, 8 mills. | |
| Area, 500 acres. | |
| Population, 2,200. | |

WOOD, GUNDY AND COMPANY

Town of New Liskeard, Ont.

| | |
|---|----------------------|
| Assessed Value for Taxation..... | \$1,142,073 |
| Exemptions not included above..... | 117,918 |
| General Debenture Debt..... | 125,000 |
| Less, Waterworks Debentures..... | \$68,500 68,500 |
| Net Debenture Debt..... | \$ 56,500 |
| Local Improvement Debt..... | 40,000 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 2,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 247,300 |
| Tax Rate, General, 21.35 mills. School, 8.5 mills. | |
| Area, 600 acres. | |
| Population, 2,200. | |

Village of Merritton, Ont.

| | |
|---|---------------------|
| Assessed Value for Taxation..... | \$1,198,206 |
| Exemptions not included above..... | 57,425 |
| General Debenture Debt..... | 27,906 |
| Less, Waterworks Debentures..... | \$4,444 |
| Light and Power Debentures..... | \$6,338 10,782 |
| Net Debenture Debt..... | \$17,124 |
| Revenue from Public Utilities..... | 5,136 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 92,634 |
| Tax Rate, General, 6.4 mills. School, 6.5 mills. | |
| Area, 433 acres. | |
| Population, 2,173. | |

CANADIAN MUNICIPAL STATISTICS

Town of Wiarton, Ont.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$726,017 |
| Exemptions not included above..... | 64,825 |
| General Debenture Debt..... | 133,703 |
| Less, Sinking Fund..... | \$21,523 |
| Waterworks Debentures..... | 15,639 |
| Net Debenture Debt..... | \$ 37,162 |
| Local Improvement Debt | \$ 96,541 |
| (Property owners' share only) | 25,084 |
| Revenue from Public Utilities..... | 4,070 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 202,751 |
| Tax Rate, General, 25 mills. School, 12 mills. | |
| Area, 718 acres. | |
| Population, 2,098. | |

Town of Milton, Ont.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$664,974 |
| Exemptions not included above..... | 167,550 |
| General Debenture Debt..... | 98,679 |
| Less, Waterworks Debentures..... | \$12,234 |
| Light and Power Debentures.... | 20,005 |
| Net Debenture Debt..... | \$ 32,239 |
| Net Debenture Debt..... | \$ 66,440 |
| Revenue from Public Utilities..... | 2,237 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 102,105 |
| Tax Rate, General, 20.125 mills. School, 9.875 mills. | |
| Area, 400 acres. | |
| Population, 2,072. | |

WOOD, GUNDY AND COMPANY

Town of Bridgeburg, Ont.

| | |
|--|----------------------|
| Assessed Value for Taxation..... | \$1,532,888 |
| Exemptions not included above..... | 62,375 |
| General Debenture Debt..... | 186,832 |
| Less, Waterworks Debentures..... | \$37,474 37,474 |
| Net Debenture Debt..... | \$149,358 |
| Local Improvement Debt | 17,550 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 4,637 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 43,000 |
| Tax Rate, General, 18.2 mills. School, 3.8 mills. | |
| Area, 678 acres. | |
| Population, 2,066. | |

Town of Seaforth, Ont.

| | |
|---|--------------------|
| Assessed Value for Taxation..... | \$857,574 |
| Exemptions not included above..... | 142,500 |
| General Debenture Debt..... | 139,314 |
| Less, Sinking Fund..... | \$56,409 |
| Light and Power Debentures.... | 25,000 81,409 |
| Net Debenture Debt..... | \$ 57,905 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, \$15,019)..... | 19,756 |
| Revenue from Public Utilities..... | 4,295 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 234,339 |
| Tax Rate, General, 23.2 mills. School, 10.3 mills. | |
| Area, 550 acres. | |
| Population, 2,004. | |

CANADIAN MUNICIPAL STATISTICS

Town of Gravenhurst, Ont.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$552,202 |
| Exemptions not included above..... | 70,950 |
| General Debenture Debt..... | 173,392 |
| Less, Sinking Fund..... | \$ 7,249 |
| Waterworks Debentures..... | 31,871 |
| Light and Power Debentures.... | 92,118 |
| Net Debenture Debt..... | \$ 42,154 |
| Value of Municipality's Assets..... | 184,959 |
| Tax Rate, General, 18.6 mills. School, 19.4 mills. | |
| Area, 572 acres. | |
| Population, 2,000. | |

Town of Mount Forest, Ont.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$750,000 |
| Exemptions not included above..... | 13,000 |
| General Debenture Debt..... | 128,090 |
| Less, Sinking Fund..... | \$35,493 |
| Waterworks Debentures..... | 21,380 |
| Light and Power Debentures.... | 8,086 |
| Net Debenture Debt..... | \$63,131 |
| Local Improvement Debt..... | 10,910 |
| Value of Municipality's Assets..... | 99,000 |
| Tax Rate, General, 23 mills. School, 9 mills. | |
| Area, 1,500 acres. | |
| Population, 2,000. | |

WOOD, GUNDY AND COMPANY

Village of Port Colborne, Ont.

| | |
|--|----------------------|
| Assessed Value for Taxation..... | \$1,936,693 |
| Exemptions not included above..... | 134,000 |
| General Debenture Debt..... | 108,910 |
| Less, Waterworks Debentures..... | \$32,577 32,577 |
| Net Debenture Debt..... | \$ 76,333 |
| Revenue from Public Utilities..... | 2,500 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 164,309 |
| Tax Rate, General, 18 mills. School, 10 mills. | |
| Area, 386 acres. | |
| Population, 2,000. | |

Town of Chesley, Ont.

| | |
|---|--------------------|
| Assessed Value for Taxation..... | \$693,070 |
| Exemptions not included above..... | 139,000 |
| General Debenture Debt..... | 88,435 |
| Less, Waterworks Debentures..... | \$39,976 |
| Light and Power Debentures... | 22,500 62,476 |
| Net Debenture Debt..... | \$ 25,959 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting Sinking Fund. \$19,994)..... | 21,958 |
| Revenue from Public Utilities..... | 2,198 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 175,000 |
| Tax Rate, General, 18.6 mills. School, 11.4 mills. | |
| Area, 575 acres. | |
| Population, 1,975. | |

CANADIAN MUNICIPAL STATISTICS

Town of Blind River, Ont.

| | |
|--|----------------------|
| Assessed Value for Taxation..... | \$510,220 |
| Exemptions not included above..... | 50,828 |
| General Debenture Debt..... | 31,765 |
| Less, Sinking Fund..... | <u>\$6,394</u> 6,394 |
| Net Debenture Debt..... | \$25,371 |
| Value of Municipality's Assets..... | 36,629 |
| Tax Rate, General, 20 mills. School, 20 mills. | |
| Area, 200 acres. | |
| Population, 1,900. | |

Town of Palmerston, Ont.

| | |
|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$588,923 |
| General Debenture Debt..... | 159,908 |
| Less, Sinking Fund..... | \$ 5,584 |
| Waterworks Debentures..... | 42,580 |
| Light and Power Debentures... | <u>10,510</u> 58,674 |
| Net Debenture Debt..... | \$101,234 |
| Value of Municipality's Assets..... | 97,000 |
| Area, 960 acres. | |
| Population, 1,865. | |

Town of Thessalon, Ont.

| | | |
|--|----------|-----------|
| Assessed Value for Taxation..... | | \$545,945 |
| Exemptions not included above..... | | 57,007 |
| General Debenture Debt..... | | 70,497 |
| Less, Sinking Fund..... | \$ 2,100 | |
| Waterworks Debentures..... | 10,092 | |
| Light and Power Debentures... | 13,823 | 26,015 |
| Net Debenture Debt..... | | \$44,482 |
| Local Improvement Debt..... | | 10,085 |
| (Property owners' share only) | | |
| Value of Municipality's Assets..... | | 88,536 |
| Tax Rate, General, 17.5 mills. School, 15 mills. | | |
| Area, 726 acres. | | |
| Population, 1,828. | | |

Village of Grimsby, Ont.

| | | |
|---|----------|-----------|
| Assessed Value for Taxation..... | | \$971,888 |
| Exemptions not included above..... | | 86,000 |
| General Debentures Debt..... | | 107,040 |
| Less, Sinking Fund..... | \$ 6,703 | |
| Waterworks Debentures..... | 48,102 | 54,805 |
| Net Debenture Debt..... | | \$52,235 |
| Local Improvement Debt..... | | 44,224 |
| Tax Rate, General, 17 mills. School, 9.2 mills. | | |
| Area, 500 acres. | | |
| Population, 1,789. | | |

CANADIAN MUNICIPAL STATISTICS

Town of Tilbury, Ont.

| | |
|------------------------------------|----------------------|
| Assessed Value for Taxation..... | 540,800 |
| General Debenture Debt..... | 46,800 |
| Less, Light and Power Debentures.. | <u>\$9,873</u> 9,873 |
| Net Debenture Debt..... | \$36,927 |
| Local Improvement Debt..... | 13,949 |

Tax Rate, General, 19.8 mills. School, 10 mills.

Area, 500 acres.

Population, 1,740.

Town of Uxbridge, Ont.

| | |
|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$546,720 |
| Exemptions not included above..... | 138,000 |
| General Debenture Debt..... | 64,429 |
| Less, Waterworks Debentures..... | <u>\$5,157</u> 5,157 |
| Net Debenture Debt..... | \$59,272 |
| Net Local Improvement Debt..... | 4,262 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 80,000 |

Tax Rate, General, 21.4 mills. School, 10.6 mills.

Area, 500 acres.

Population, 1,740.

WOOD, GUNDY AND COMPANY

Village of Acton, Ont.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$565,920 |
| Exemptions not included above..... | 90,900 |
| General Debenture Debt..... | 39,514 |
| Less, Sinking Fund..... | \$5,299 |
| Light and Power Debentures.... | 7,959 |
| Net Debenture Debt..... | \$26,256 |
| Local Improvement Debt..... | 7,461 |
| (Property owners' share only) | |
| Value of Municipality's Assets | 78,766 |
| Tax Rate, General, 16.32 mills. School, 9.18 mills. | |
| Area, 425 acres. | |
| Population, 1,735. | |

Village of Fergus, Ont.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$736,605 |
| Exemptions not included above..... | 133,900 |
| General Debenture Debt..... | 92,483 |
| Less, Waterworks Debentures..... | \$33,339 |
| Light and Power Debentures.... | 15,546 |
| Net Debenture Debt..... | \$43,598 |
| Local Improvement Debt | 2,000 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 113,500 |
| Tax Rate, General, 27 mills. School, 7.8 mills. | |
| Area, 856 acres. | |
| Population, 1,726. | |

CANADIAN MUNICIPAL STATISTICS

Town of Kingsville, Ont.

| | |
|---|------------------------|
| Assessed Value for Taxation..... | \$827,424 |
| Exemptions not included above..... | 110,600 |
| General Debenture Debt..... | 41,351 |
| Less, Waterworks Debentures..... | <u>\$14,036</u> 14,036 |
| Net Debenture Debt..... | \$27,315 |
| Local Improvement Debt..... | 5,343 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 95,741 |
| Tax Rate, General, 17.9 mills. School, 6.1 mills. | |
| Area, 446 acres. | |
| Population, 1,706. | |

Town of Blenheim, Ont.

| | |
|---|------------------------|
| Assessed Value for Taxation..... | \$685,828 |
| Exemptions not included above..... | 74,525 |
| General Debenture Debt..... | 17,685 |
| Less, Light and Power Debentures.. | <u>\$13,825</u> 13,825 |
| Net Debenture Debt..... | \$ 3,860 |
| Local Improvement Debt | 17,875 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 6,675 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 72,500 |
| Tax Rate, General, 15.7 mills. School, 8.3 mills. | |
| Area, 490 acres. | |
| Population, 1,700. | |

WOOD, GUNDY AND COMPANY

Town of Mitchell, Ont.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$836,858 |
| Exemptions not included above..... | 113,845 |
| General Debenture Debt..... | 90,889 |
| Less, Sinking Fund..... | \$15,490 |
| Waterworks Debentures..... | 7,915 |
| Light and Power Debentures.... | 9,478 |
| Net Debenture Debt..... | \$ 58,006 |
| Local Improvement Debt..... | 5,420 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 124,668 |
| Tax Rate, General, 20 mills. School, 12 mills. | |
| Area, 1,200 acres. | |
| Population, 1,687. | |

Town of Niagara, Ont.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$754,723 |
| Exemptions not included above..... | 175,000 |
| General Debenture Debt..... | 52,044 |
| Less, Waterworks Debentures..... | \$15,314 |
| Light and Power Debentures.... | 14,091 |
| Net Debenture Debt..... | \$ 22,639 |
| Local Improvement Debt..... | 16,945 |
| Value of Municipality's Assets..... | 128,000 |
| Tax Rate, General, 18.64 mills. School, 5.36 mills. | |
| Area, 698 acres. | |
| Population, 1,685. | |

CANADIAN MUNICIPAL STATISTICS

Town of Forest, Ont.

| | |
|---|------------------------|
| Assessed Value for Taxation..... | \$588,758 |
| General Debenture Debt..... | 57,034 |
| Less, Light and Power Debentures.. | <u>\$32,276</u> 32,276 |
| Net Debenture Debt..... | \$24,758 |
| Local Improvement Debt..... | 1,935 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 86,708 |
| Tax Rate, General, 21.6 mills. School, 8.4 mills. | |
| Area, 950 acres. | |
| Population, 1,679. | |

Town of Vankleek Hill, Ont.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$486,268 |
| Exemptions not included above..... | 84,000 |
| General Debenture Debt..... | 22,842 |
| Value of Municipality's Assets..... | 32,000 |
| Tax Rate, General, 15.7 mills. School, 9.9 mills. | |
| Area, 560 acres. | |
| Population, 1,670. | |

WOOD, GUNDY AND COMPANY

Town of Southampton, Ont.

| | |
|--|------------------------|
| Assessed Value for Taxation..... | \$574,347 |
| Exemptions not included above..... | 91,876 |
| General Debenture Debt..... | 72,638 |
| Less, Waterworks Debentures..... | <u>\$30,855</u> 30,855 |
| Net Debenture Debt..... | \$ 41,783 |
| Local Improvement Debt..... | 3,033 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 268 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 107,500 |
| Tax Rate, General, 20.5 mills. School, 12 mills. | |
| Area, 1,628 acres. | |
| Population, 1,647. | |

Town of Mattawa, Ont.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$304,319 |
| General Debenture Debt..... | 19,415 |
| Value of Municipality's Assets..... | 28,842 |
| Tax Rate, General, 15 mills. School, 10 mills. | |
| Area, 1,046 acres. | |
| Population, 1,611. | |

CANADIAN MUNICIPAL STATISTICS

Town of Durham, Ont.

| | |
|--|------------------------|
| Assessed Value for Taxation..... | \$624,670 |
| General Debenture Debt..... | 93,576 |
| Less, Light and Power Debentures.. | <u>\$18,000</u> 18,000 |
| Net Debenture Debt..... | <u>\$75,576</u> |
| Value of Municipality's Assets..... | 64,710 |
| Tax Rate, General, 26.5 mills. School, 10.5 mills. | |
| Area, 950 acres. | |
| Population, 1,600. | |

Village of Havelock, Ont.

| | |
|--|------------------|
| Assessed Value for Taxation..... | \$425,000 |
| Exemptions not included above..... | 16,000 |
| General Debenture Debt..... | 14,900 |
| Less, Sinking Fund..... | <u>\$871</u> 871 |
| Net Debenture Debt..... | <u>\$14,029</u> |
| Value of Municipality's Assets..... | 29,291 |
| Tax Rate, General, 15.9 mills. School, 12.1 mills. | |
| Area, 479 acres. | |
| Population, 1,595. | |

WOOD, GUNDY AND COMPANY

Village of New Hamburg, Ont.

| | |
|--------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$681,782 |
| Exemptions not included above..... | 84,350 |
| General Debenture Debt..... | 74,230 |
| Less, Light and Power Debentures.. | <u>\$16,157</u> 16,157 |
| Net Debenture Debt..... | \$ 58,073 |
| Revenue from Public Utilities..... | 1,000 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 124,049 |

Tax Rate, General, 25 mills.

Area, 816 acres.

Population, 1,543.

Town of Dresden, Ont.

| | |
|--------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$562,040 |
| Exemptions not included above..... | 83,825 |
| General Debenture Debt..... | 49,293 |
| Less, Waterworks Debentures..... | <u>\$14,878</u> |
| Light and Power Debentures.... | <u>15,340</u> 30,218 |
| Net Debenture Debt..... | \$19,075 |
| Local Improvement Debt..... | 6,108 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 131 |
| (After deducting operating expenses) | |

Tax Rate, General, 19 mills. School, 8 mills.

Area, 642 acres.

Population, 1,521.

CANADIAN MUNICIPAL STATISTICS

Town of Rainy River, Ont.

| | |
|---|--------------------|
| Assessed Value for Taxation..... | \$777,000 |
| Exemptions not included above..... | 72,400 |
| General Debenture Debt..... | 80,166 |
| Less, Sinking Fund..... | \$ 6,169 |
| Waterworks Debentures..... | 33,000 39,169 |
| Net Debenture Debt..... | \$ 40,997 |
| Local Improvement Debt..... | 21,179 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 141,708 |
| Tax Rate, General, 18.9 mills. School, 9.6 mills. | |
| Area, 750 acres. | |
| Population, 1,502. | |

Village of Victoria Harbor, Ont.

| | |
|--|--------------------|
| Assessed Value for Taxation..... | \$339,962 |
| Exemptions not included above..... | 23,700 |
| General Debenture Debt..... | 6,000 |
| Less, Light and Power Debentures.... | \$6,000 6,000 |
| Net Debenture Debt..... | Nil |
| Value of Municipality's Assets..... | 16,000 |
| Tax Rate, General, 13.7 mills. School, 16.7 mills. | |
| Area, 800 acres. | |
| Population, 1,500. | |

WOOD, GUNDY AND COMPANY

Town of Essex, Ont.

| | |
|--|------------------------|
| Assessed Value for Taxation..... | \$671,220 |
| Exemptions not included above..... | 102,010 |
| General Debenture Debt..... | 35,492 |
| Less, Waterworks Debentures..... | <u>\$20,549</u> 20,549 |
| Net Debenture Debt..... | \$ 14,943 |
| Local Improvement Debt..... | 53,547 |
| Value of Municipality's Assets..... | 125,000 |
| Tax Rate, General, 16.9 mills. School, 12.6 mills. | |
| Area, 700 acres. | |
| Population, 1,500. | |

Village of Harriston, Ont.

| | |
|---|------------------|
| Assessed Value for Taxation..... | \$608,108 |
| Exemptions not included above..... | 106,000 |
| General Debenture Debt..... | 82,101 |
| Less, Waterworks Debentures..... | <u>\$33,339</u> |
| Light and Power Debentures.... | 10,318 43,657 |
| Net Debenture Debt..... | \$ 38,444 |
| Local Improvement Debt..... | 9,923 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 6,742 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 105,702 |
| Tax Rate, General, 19.5 mills. School, 9.5 mills. | |
| Area, 1,000 acres. | |
| Population, 1,492. | |

CANADIAN MUNICIPAL STATISTICS

Village of Morrisburg, Ont.

| | | |
|--|-----------|-----------|
| Assessed Value for Taxation..... | | \$621,427 |
| General Debenture Debt..... | | 149,232 |
| Less, Waterworks Debentures..... | \$ 25,000 | |
| Light and Power Debentures.... | 108,100 | 133,100 |
| Net Debenture Debt..... | | \$ 16,132 |
| Revenue from Public Utilities..... | | 6,062 |
| (After deducting operating expenses) | | |
| Value of Municipality's Assets..... | | 150,000 |
| Tax Rate, General, 16 mills. School, 14 mills. | | |
| Area, 1,323 acres. | | |
| Population, 1,450. | | |

Town of Alliston, Ont.

| | | |
|--|---------|-----------|
| Assessed Value for Taxation..... | | \$519,048 |
| Exemptions not included above..... | | 40,785 |
| General Debenture Debt..... | | 42,491 |
| Less, Waterworks Debentures..... | \$1,163 | 1,163 |
| Net Debenture Debt..... | | \$41,328 |
| Revenue from Public Utilities..... | | 676 |
| (After deducting operating expenses) | | |
| Value of Municipality's Assets..... | | 59,071 |
| Tax Rate, General, 20 mills. School, 10 mills. | | |
| Area, 500 acres. | | |
| Population, 1,385. | | |

WOOD, GUNDY AND COMPANY

Village of Tweed, Ont.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$565,355 |
| Exemptions not included above..... | 81,800 |
| General Debenture Debt..... | 8,000 |
| Value of Municipality's Assets..... | 17,200 |
| Tax Rate, General, 17.5 mills. School, 10 mills. | |
| Area 393 acres. | |
| Population, 1,365. | |

Village of Port Dalhousie, Ont.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$538,246 |
| Exemptions not included above..... | 47,700 |
| General Debenture Debt..... | 29,500 |
| Less, Sinking Fund..... | \$ 1,544 |
| Waterworks Debentures..... | 12,122 |
| Power Debentures..... | 1,736 |
| | 15,402 |
| Net Debenture Debt..... | \$14,098 |
| Value of Municipality's Assets..... | 57,389 |
| Tax Rate, General, 17.5 mills. School, 9.5 mills. | |
| Area, 224 acres. | |
| Population, 1,357. | |

CANADIAN MUNICIPAL STATISTICS

Village of Port Elgin, Ont.

| | |
|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$475,752 |
| Exemptions not included above..... | 53,555 |
| General Debenture Debt..... | 56,686 |
| Less, Waterworks Debentures..... | \$34,926 34,926 |
| Net Debenture Debt..... | \$21,760 |
| Value of Municipality's Assets..... | 65,033 |

Tax Rate, General, 22.2 mills. School, 9.8 mills.

Area, 640 acres.

Population, 1,348.

Village of Brighton, Ont.

| | |
|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$592,352 |
| Exemptions not included above..... | 57,500 |
| General Debenture Debt..... | 50,000 |
| Less, Waterworks Debentures..... | \$47,000 47,000 |
| Net Debenture Debt..... | \$ 3,000 |
| Value of Municipality's Assets..... | 75,000 |

Tax Rate, General, 22 mills. School, 8 mills.

Area, 2,682 acres.

Population, 1,337.

Village of Norwich, Ont.

| | | |
|---|----------|-----------|
| Assessed Value for Taxation..... | | \$469,265 |
| Exemptions not included above..... | | 55,600 |
| General Debenture Debt..... | | 60,731 |
| Less, Sinking Fund..... | \$ 1,928 | |
| Waterworks Debentures..... | 25,000 | |
| Light and Power Debentures.... | 13,059 | 39,987 |
| Net Debenture Debt..... | | \$20,744 |
| Local Improvement Debt..... | | 7,026 |
| (Property owners' share only) | | |
| Value of Municipality's Assets..... | | 52,000 |
| Tax Rate, General, 17.2 mills. School, 8.8 mills. | | |
| Area, 550 acres. | | |
| Population, 1,301. | | |

Village of Watford, Ont.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$372,855 |
| General Debenture Debt..... | 22,815 |
| Value of Municipality's Assets..... | 47,247 |
| Tax Rate, General, 19.3 mills. School, 13.7 mills. | |
| Area, 400 acres. | |
| Population, 1,300. | |

CANADIAN MUNICIPAL STATISTICS

Village of Port Perry, Ont.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$558,302 |
| Exemptions not included above..... | 45,125 |
| General Debenture Debt..... | 22,200 |
| Less, Waterworks Debentures..... | <u>\$19,200</u> 19,200 |
| Net Debenture Debt..... | \$ 3,000 |
| Value of Municipality's Assets..... | 75,000 |

Tax Rate, General, 18 mills. School, 10 mills.

Area, 650 acres.

Population, 1,250.

Town of Parkhill, Ont.

| | |
|--------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$441,506 |
| Exemptions not included above..... | 81,350 |
| General Debenture Debt..... | 40,246 |
| Less, Sinking Fund..... | <u>\$11,741</u> |
| Waterworks Debentures..... | <u>24,247</u> 35,988 |
| Net Debenture Debt..... | \$ 4,258 |
| Revenue from Public Utilities..... | 315 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 36,000 |

Tax Rate, General, 21 mills. School, 11 mills.

Area, 533 acres.

Population, 1,248.

WOOD, GUNDY AND COMPANY

Town of Little Current, Ont.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$297,389 |
| Exemptions not included above..... | 26,200 |
| General Debenture Debt..... | 23,720 |
| Less, Sinking Fund..... | \$ 2,708 |
| Light and Power Debentures... | 20,000 |
| Net Debenture Debt..... | \$ 1,012 |
| Revenue from Public Utilities..... | 307 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 27,060 |
| Tax Rate, General, 27 mills. School, 11 mills. | |
| Area, 400 acres. | |
| Population, 1,238. | |

Village of Cardinal, Ont.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$420,522 |
| Exemptions not included above..... | 8,600 |
| General Debenture Debt..... | Nil |
| Value of Municipality's Assets..... | 10,400 |
| Tax Rate, General, 11 mills. School, 9 mills. | |
| Area, 450 acres. | |
| Population, 1,211. | |

CANADIAN MUNICIPAL STATISTICS

Village of Elora, Ont.

| | |
|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$513,569 |
| Exemptions not included above..... | 96,700 |
| General Debenture Debt..... | 14,090 |
| Less, Hyrdo-Electric Debentures.... | \$12,340 12,340 |
| Net Debenture Debt..... | \$ 1,750 |

Tax Rate, General, 16.9 mills. School, 10.1 mills.

Area, 600 acres.

Population, 1,200.

Village of Kemptville, Ont.

| | |
|-------------------------------------|-----------|
| Assessed Value for Taxation..... | \$459,084 |
| Exemptions not included above..... | 88,200 |
| General Debenture Debt..... | 5,469 |
| Local Improvement Debt..... | 6,820 |
| Value of Municipality's Assets..... | 45,143 |

Tax Rate, General, 17 mills. School, 11 mills.

Area, 360 acres.

Population, 1,150.

Village of Madoc, Ont.

| | |
|--|----------------------|
| Assessed Value for Taxation..... | \$380,000 |
| Exemptions not included above..... | 50,000 |
| General Debenture Debt..... | 14,723 |
| Less, Light and Power Debentures.. | <u>\$7,500</u> 7,500 |
| Net Debenture Debt..... | \$ 7,223 |
| Revenue from Public Utilities..... | 1,593 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 46,738 |
| Tax Rate, General, 23 mills. School, 11.5 mills. | |
| Area, 423 acres. | |
| Population, 1,125. | |

Village of Tavistock, Ont.

| | |
|---|---------------------|
| Assessed Value for Taxation..... | \$494,125 |
| Exemptions not included above..... | 15,000 |
| General Debenture Debt..... | 35,024 |
| Less, Sinking Fund..... | \$ 1,167 |
| Waterworks Debentures..... | 20,024 |
| Light and Power Debentures.... | <u>6,000</u> 27,191 |
| Net Debenture Debt..... | \$ 7,833 |
| Revenue from Public Utilities..... | 1,310 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 55,500 |
| Tax Rate, General, 16.3 mills. School, 8.1 mills. | |
| Area, 225 acres. | |
| Population, 1,104. | |

CANADIAN MUNICIPAL STATISTICS

Village of Port Credit, Ont.

| | | |
|-------------------------------------|---------|-----------|
| Assessed Value for Taxation..... | | \$685,956 |
| General Debenture Debt..... | | 39,349 |
| Less, Light and Power Debentures.. | \$7,300 | 7,300 |
| Net Debenture Debt..... | | \$32,049 |
| Value of Municipality's Assets..... | | 42,000 |
| Population 1,100. | | |

Village of Fort Erie, Ont.

| | | |
|---|----------|-----------|
| Assessed Value for Taxation..... | | \$715,549 |
| Exemptions not included above..... | | 42,800 |
| General Debenture Debt..... | | 63,378 |
| Less, Waterworks Debentures..... | \$45,841 | 45,841 |
| Net Debenture Debt..... | | \$ 17,537 |
| Value of Municipality's Assets..... | | 107,669 |
| Tax Rate, General, 21 mills. School, 4 mills. | | |
| Area, 689 acres. | | |
| Population, 1,093. | | |

WOOD, GUNDY AND COMPANY

Village of Winchester, Ont.

| | |
|-------------------------------------|-----------|
| Assessed Value for Taxation..... | \$413,482 |
| Exemptions not included above..... | 54,000 |
| General Debenture Debt..... | 27,052 |
| Local Improvement Debt..... | 14,031 |
| Value of Municipality's Assets..... | 22,180 |

Tax Rate, General, 16.21 mills. School, 13.79 mills.

Area, 500 acres.

Population, 1,065.

Village of Beamsville, Ont.

| | |
|--------------------------------------|-----------------|
| Assessed Value for Taxation..... | \$625,685 |
| Exemptions not included above..... | 26,800 |
| General Debenture Debt..... | 30,245 |
| Less, Waterworks Debentures..... | \$11,103 11,103 |
| Net Debenture Debt..... | \$19,142 |
| Local Improvement Debt..... | 2,665 |
| (Property owners' share only) | |
| Revenue from Public Utilities | 772 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 55,852 |

Tax Rate, General, 15.7 mills. School, 7.3 mills.

Area, 507 acres.

Population, 1,050.

CANADIAN MUNICIPAL STATISTICS

Town of Stouffville, Ont.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$431,525 |
| Exemptions not included above..... | 25,250 |
| General Debenture Debt..... | 23,706 |
| Less, Waterworks Debentures..... | \$12,660 |
| Light and Power Debentures.... | 6,687 |
| Net Debenture Debt..... | \$ 4,359 |
| Local Improvement Debt..... | 2,179 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 44,069 |
| Tax Rate, General, 20.8 mills. School, 6.2 mills. | |
| Area, 440 acres. | |
| Population, 1,050. | |

Village of Arthur, Ont.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$404,070 |
| Exemptions not included above..... | 81,600 |
| General Debenture Debt..... | 33,519 |
| Local Improvement Debt..... | 6,200 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 20,000 |
| Tax Rate, General, 24.3 mills. School, 6.7 mills. | |
| Area, 1,000 acres. | |
| Population, 1,041. | |

WOOD, GUNDY AND COMPANY

Town of Fenelon Falls, Ont.

| | |
|---|----------------------|
| Assessed Value for Taxation..... | \$413,101 |
| Exemptions not included above..... | 68,500 |
| General Debenture Debt..... | 68,112 |
| Less, Water, Light and Power De- bentures..... | \$54,050 54,050 |
| Net Debenture Debt..... | \$14,062 |
| Local Improvement Debt..... | 6,456 |
| (Property owners' share only) | |
| Revenues from Public Utilities..... | 3,364 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 95,236 |
| Tax Rate, General, 19.5 mills. School, 7.5 mills. | |
| Area, 536 acres. | |
| Population, 1,017. | |

Village of Lakefield, Ont.

| | |
|---|--------------------|
| Assessed Value for Taxation..... | \$512,865 |
| Exemptions not included above..... | 68,500 |
| General Debenture Debt..... | 24,893 |
| Less, Sinking Fund..... | \$7,764 7,764 |
| Net Debenture Debt..... | \$17,129 |
| Local Improvement Debt..... | 3,323 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 40,000 |
| Tax Rate, General, 15.5 mills. School, 9.5 mills. | |
| Area, 500 acres. | |
| Population, 1,006. | |

CANADIAN MUNICIPAL STATISTICS

Village of Markdale, Ont.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$332,900 |
| Exemptions not included above..... | 103,190 |
| General Debenture Debt..... | 54,928 |
| Less, Waterworks Debentures..... | \$23,154 |
| Light and Power Debentures.... | 19,360 |
| Net Debenture Debt..... | \$12,414 |
| Local Improvement Debt..... | 6,486 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 1,650 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 70,956 |
| Tax Rate, General, 22.5 mills. School, 12.5 mills. | |
| Area, 920 acres. | |
| Population, 1,000. | |

Village of Stayner, Ont.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$324,893 |
| Exemptions not included above..... | 51,610 |
| General Debenture Debt..... | 26,328 |
| Less, Waterworks Debentures..... | \$13,859 |
| Light and Power Debentures.... | 8,221 |
| Net Debenture Debt..... | \$ 4,248 |
| Local Improvement Debt..... | 4,166 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 50,530 |
| Tax Rate, General, 15 mills. School, 10 mills. | |
| Area, 1,152 acres. | |
| Population, 1,000. | |

WOOD, GUNDY AND COMPANY

County of Brant, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$13,677,948 |
| General Debenture Debt..... | 29,350 |
| Value of Municipality's Assets..... | 128,918 |
| Area, 216,665 acres. | |
| Population, 20,364. | |

County of Bruce, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$29,040,888 |
| General Debenture Debt..... | 160,039 |
| Value of Municipality's Assets..... | 199,468 |
| Tax Rate, Total, 3 mills. | |
| Area, 1,009,996 acres. | |
| Population, 50,000. | |

CANADIAN MUNICIPAL STATISTICS

County of Carleton, Ont.

| | |
|--------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$24,792,736 |
| General Debenture Debt..... | 248,214 |
| Less, Sinking Fund..... | \$19,016 19,016 |
| Net Debenture Debt..... | \$229,198 |
| Value of Municipality's Assets | 384,424 |

Tax Rate, Total, 4.034 mills.

Area, 563,243 acres.

Population, 33,539.

County of Dufferin, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$10,000,000 |
| General Debenture Debt..... | Nil |
| Value of Municipality's Assets..... | 40,000 |

Tax Rate, Total, 4.5 mills.

Area, 356,160 acres.

Population, 15,690.

WOOD, GUNDY AND COMPANY

County of Elgin, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$23,288,315 |
| General Debenture Debt..... | 38,384 |
| Value of Municipality's Assets..... | 188,000 |
| Tax Rate, Total, 5.5 mills. | |
| Area, 450,200 acres. | |
| Population, 27,759. | |

County of Essex, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$32,861,000 |
| General Debenture Debt..... | 65,554 |
| Value of Municipality's Assets..... | 133,000 |
| Tax Rate, Total, 3.4 mills. | |
| Area, 422,823 acres. | |
| Population, 45,715. | |

CANADIAN MUNICIPAL STATISTICS

County of Frontenac, Ont.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$6,921,500 |
| General Debenture Debt..... | 61,478 |
| Value of Municipality's Assets..... | 125,000 |
| Tax Rate, Total, 10.5 mills. | |
| Area, 692,882 acres. | |
| Population, 18,583. | |

County of Grey, Ont.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$33,354,900 |
| General Debenture Debt..... | 75,000 |
| Less, Sinking Fund..... | <u>\$14,250</u> 14,250 |
| Net Debenture Debt..... | \$60,750 |
| Value of Municipality's Assets..... | 218,659 |
| Tax Rate, Total, 4.5 mills. | |
| Area, 1,092,027 acres. | |
| Population, 61,624. | |

County of Haldimand, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$11,699,822 |
| General Debenture Debt..... | 110,086 |
| Value of Municipality's Assets..... | 189,849 |
| Tax Rate, Total, 8.5 mills. | |
| Area, 282,905 acres. | |
| Population, 21,000. | |

County of Haliburton, Ont.

| | |
|-------------------------------------|-----------|
| Assessed Value for Taxation..... | \$869,372 |
| General Debenture Debt..... | Nil |
| Value of Municipality's Assets..... | 7,000 |
| Tax Rate, Total, 6 mills. | |
| Area, 587,638 acres. | |
| Population, 5,845. | |

CANADIAN MUNICIPAL STATISTICS

County of Halton, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$16,501,418 |
| General Debenture Debt..... | 410,000 |
| Value of Municipality's Assets..... | 138,000 |

Tax Rate, Total, 6 mills.

Area, 232,000 acres.

Population, 22,500.

County of Hastings, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$17,407,400 |
| General Debenture Debt..... | 302,141 |
| Value of Municipality's Assets..... | 412,000 |

Tax Rate, Total, 6 mills.

Area, 1,068,768 acres.

Population, 40,000.

County of Huron, Ont.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$42,501,400 |
| General Debenture Debt..... | 160,000 |
| Less, Sinking Fund..... | <u>\$35,000</u> 35,000 |
| Net Debenture Debt..... | \$125,000 |
| Value of Municipality's Assets..... | 87,000 |

Tax Rate, Total, 3.125 mills.

Area, 800,000 acres.

Population, 49,913.

County of Kent, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$32,250,046 |
| General Debenture Debt..... | 38,075 |
| Value of Municipality's Assets..... | 187,330 |

Tax Rate, Total, 2.6 mills.

Area, 570,664 acres.

Population, 40,508.

CANADIAN MUNICIPAL STATISTICS

County of Lambton, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$29,680,189 |
| General Debenture Debt..... | 66,000 |
| Value of Municipality's Assets..... | 180,934 |

Tax Rate, Total, 7.24 mills.

Area, 70,000 acres.

Population, 37,500.

County of Lanark, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$13,727,068 |
| General Debenture Debt..... | 144,520 |
| Value of Municipality's Assets..... | 109,565 |

Tax Rate, Total, 5 mills.

Area, 70,000 acres.

Population, 26,184.

WOOD, GUNDY AND COMPANY

**United Counties of Leeds and Grenville,
Ont.**

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$19,065,707 |
| General Debenture Debt..... | 205,171 |
| Value of Municipality's Assets..... | 125,094 |
| Tax Rate, Total, 5 mills. | |
| Area, 741,050 acres. | |
| Population, 37,105. | |

**United Counties of Lennox and Addington,
Ont.**

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$8,457,016 |
| General Debenture Debt..... | 19,782 |
| Value of Municipality's Assets..... | 59,592 |
| Tax Rate, Total, 10 mills. | |
| Area, 455,867 acres. | |
| Population, 18,641. | |

CANADIAN MUNICIPAL STATISTICS

County of Lincoln, Ont.

| | |
|-------------------------------------|--------------------|
| Assessed Value for Taxation..... | \$13,202,000 |
| General Debenture Debt..... | 159,000 |
| Less, Sinking Fund..... | \$6,497 6,497 |
| Net Debenture Debt..... | \$152,503 |
| Value of Municipality's Assets..... | 128,000 |

Tax Rate, Total, 6 mills.

Area, 120,000 acres.

Population, 23,000.

County of Middlesex, Ont.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$39,192,750 |
| General Debenture Debt..... | 394,900 |
| Less, Sinking Fund..... | \$110,200 110,200 |
| Net Debenture Debt..... | \$284,700 |
| Value of Municipality's Assets..... | 242,200 |

Tax Rate, Total, 6.22 mills.

Area, 756,000 acres.

Population, 43,655.

WOOD, GUNDY AND COMPANY

County of Norfolk, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$14,130,000 |
| General Debenture Debt..... | 75,000 |
| Value of Municipality's Assets..... | 59,000 |
| Tax Rate, Total, 4 Mills. | |
| Area, 400,000 acres. | |
| Population, 25,552. | |

**United Counties of Northumberland and
Durham, Ont.**

| | |
|-------------------------------------|---------------------|
| Assessed Value for Taxation..... | \$29,166,334 |
| General Debenture Debt..... | 67,155 |
| Less, Sinking Fund..... | \$ 9,240 9,240 |
| Net Debenture Debt..... | \$ 57,915 |
| Value of Municipality's Assets..... | 131,000 |
| Tax Rate, Total, 7.35 mills. | |
| Area, 800,799 acres. | |
| Population, 55,428. | |

CANADIAN MUNICIPAL STATISTICS

County of Ontario, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$25,213,905 |
| General Debenture Debt..... | 118,740 |
| Value of Municipality's Assets..... | 166,655 |
| Tax Rate, Total, 3.7 mills. | |
| Area, 514,191 acres. | |
| Population, 40,799. | |

County of Oxford, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$26,971,432 |
| General Debenture Debt..... | 301,634 |
| Value of Municipality's Assets..... | 232,708 |
| Tax Rate, Total, 6.84 mills. | |
| Area, 468,322 acres. | |
| Population, 31,685. | |

WOOD, GUNDY AND COMPANY

County of Peel, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$15,301,000 |
| General Debenture Debt..... | 232,352 |
| Value of Municipality's Assets..... | 102,732 |
| Tax Rate, Total, 7 mills. | |
| Area, 290,735 acres. | |
| Population, 20,292. | |

County of Perth, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$32,764,100 |
| General Debenture Debt..... | 50,871 |
| Value of Municipality's Assets..... | 192,808 |
| Tax Rate, Total, 5.8 mills. | |
| Area, 540,335 acres. | |
| Population, 32,000. | |

CANADIAN MUNICIPAL STATISTICS

County of Peterborough, Ont.

| | |
|--------------------------------------|-------------|
| Assessed Value for Taxation..... | \$9,091,005 |
| General Debenture Debt..... | 114,191 |
| Value of Municipality's Assets | 225,855 |
| Tax Rate, Total, 8.33 mills. | |
| Area, 600,000 acres. | |
| Population, 19,609. | |

United Counties of Prescott and Russell, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$16,518,472 |
| General Debenture Debt..... | 50,389 |
| Value of Municipality's Assets..... | 140,000 |
| Tax Rate, Total, 4.06 mills. | |
| Area, 763,496 acres. | |
| Population, 66,400. | |

County of Prince Edward, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$12,000,000 |
| General Debenture Debt..... | 186,190 |
| Value of Municipality's Assets..... | 100,000 |
| Tax Rate, Total, 8.83 mills. | |
| Area, 233,668 acres. | |
| Population, 16,000. | |

County of Renfrew, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$20,625,805 |
| General Debenture Debt..... | 57,771 |
| Value of Municipality's Assets..... | 83,234 |
| Tax Rate, Total, 3.6 mills. | |
| Area, 1,047,713 acres. | |
| Population, 49,032. | |

CANADIAN MUNICIPAL STATISTICS

County of Simcoe, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$49,630,505 |
| General Debenture Debt..... | 99,750 |
| Value of Municipality's Assets..... | 150,000 |
| Tax Rate, Total, 4 mills. | |
| Area, 1,000,000 acres. | |
| Population, 81,270. | |

United Counties of Stormont, Dundas and Glengarry, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$25,367,525 |
| General Debenture Debt..... | 57,842 |
| Value of Municipality's Assets..... | 173,245 |
| Tax Rate, Total, 4.5 mills. | |
| Area, 779,084 acres. | |
| Population, 59,232. | |

WOOD, GUNDY AND COMPANY

County of Victoria, Ont.

| | |
|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$16,182,898 |
| General Debenture Debt..... | 63,726 |
| Less, Sinking Fund..... | \$20,528 20,528 |
| Net Debenture Debt..... | \$ 43,198 |
| Value of Municipality's Assets..... | 135,442 |

Tax Rate, Total, 5.8 mills.

Area, 599,096 acres.

Population, 27,652.

County of Waterloo, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$25,605,220 |
| General Debenture Debt..... | 21,355 |
| Value of Municipality's Assets..... | 111,921 |

Tax Rate, Total, 2.33 mills.

Area, 313,520 acres.

Population, 38,149.

CANADIAN MUNICIPAL STATISTICS

County of Welland, Ont.

| | |
|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$32,806,361 |
| General Debenture Debt..... | 342,987 |
| Less, Sinking Fund..... | <u>\$5,349</u> 5,349 |
| Net Debenture Debt..... | \$337,638 |
| Value of Municipality's Assets..... | 578,119 |

Tax Rate, Total, 4.66 mills.

Area, 226,600 acres.

Population, 38,898.

County of Wellington, Ont.

| | |
|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$29,710,356 |
| General Debenture Debt..... | 20,000 |
| Less, Sinking Fund..... | <u>\$5,382</u> 5,382 |
| Net Debenture Debt..... | \$ 14,618 |
| Value of Municipality's Assets..... | 100,000 |

Tax Rate, Total, 7 mills.

Area, 631,993 acres.

Population, 37,247.

WOOD, GUNDY AND COMPANY

County of Wentworth, Ont.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$21,017,378 |
| General Debenture Debt..... | 246,677 |
| Net Debenture Debt..... | 174,142 |
| Value of Municipality's Assets..... | 381,000 |
| Tax Rate, Total, 5.4 mills. | |
| Area, 267,834 acres. | |
| Population, 26,200. | |

County of York, Ont.

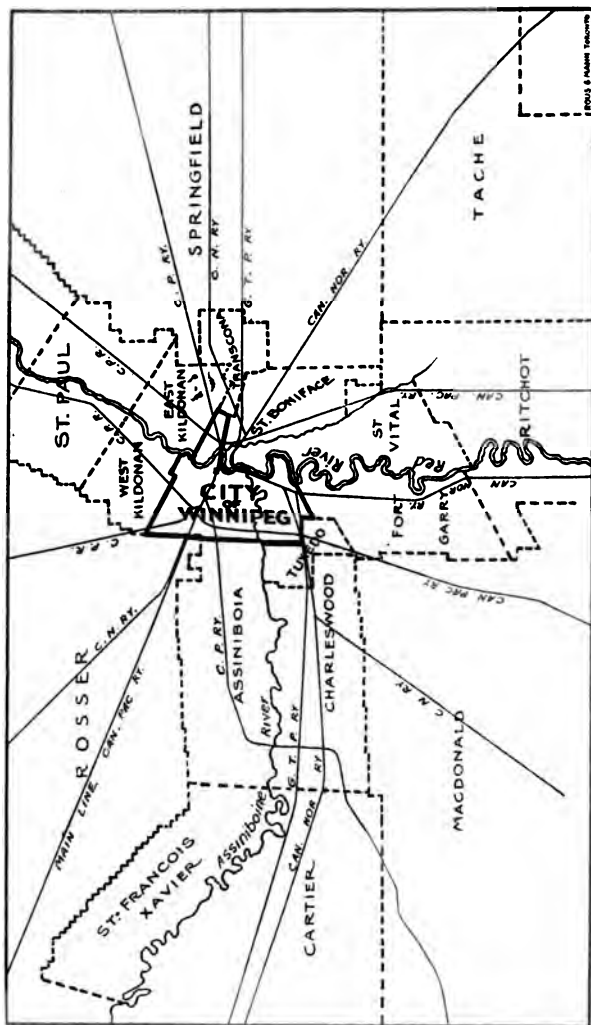
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|-------------------------------------|----------------------|
| Assessed Value for Taxation..... | \$60,971,950 |
| General Debenture Debt..... | 256,011 |
| Less, Sinking Fund..... | <u>\$7,938</u> 7,938 |
| Net Debenture Debt..... | \$248,073 |
| Value of Municipality's Assets..... | 86,025 |
| Tax Rate, Total, 7.67 mills. | |
| Area, 531,903 acres. | |
| Population, 78,936. | |



CANADIAN MUNICIPAL STATISTICS

Province of Manitoba

| | |
|---|----------------------|
| Area..... | 251,862 square miles |
| Population, 1916 (estimated) | 578,000 |
| 1911 (last census) | 455,614 |
| 1901..... | 255,211 |
| Funded Debt..... | \$28,323,273 |
| Sinking Fund..... | \$806,630 |
| Provincial Guarantees..... | \$26,920,873 |
| Annual Dominion Government Subsidy..... | \$1,406,204 |
| Revenue for last fiscal year..... | \$5,472,955 |
| Expenditure for last fiscal year..... | \$6,026,596 |
| Approximate assessable value of all property within the Province.. | \$723,461,000 |
| Provincial Assets..... | \$58,670,382 |



CANADIAN MUNICIPAL STATISTICS

City of Winnipeg, Man.

| | |
|---|---------------|
| Assessed Value for Taxation..... | \$278,732,370 |
| Exemptions not included above..... | 44,757,910 |
| General Debenture Debt..... | 29,272,959 |
| Less, Sinking Fund..... | \$3,345,697 |
| Waterworks Debentures..... | 6,990,768 |
| Light and Power Debentures | 7,402,000 |
| Repayable by School Board... | 3,500,000 |
| | 21,238,465 |
| Net Debenture Debt..... | \$8,034,494 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$3,413,854) | 9,439,993 |
| Revenue from Public Utilities..... | 120,487 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 63,130,796 |
| Tax Rate, General, 11.689 mills. School, 4.011 mills. | |
| Area, 14,685 acres. | |
| Population, 201,981. | |

Winnipeg School District, Man.

| | |
|-------------------------------------|---------------|
| Assessed Value for Taxation..... | \$278,832,370 |
| Exemptions not included above..... | 44,757,910 |
| General Debenture Debt..... | 5,199,840 |
| Less, Sinking Fund..... | \$458,535 |
| | 458,535 |
| Net Debenture Debt..... | \$4,741,305 |
| Value of Municipality's Assets..... | 7,470,776 |
| Tax Rate, 4.01 mills. | |
| Area, 15,296 acres. | |
| Population, 201,981. | |

WOOD, GUNDY AND COMPANY

City of Brandon, Man.

| | |
|---|------------------|
| Assessed Value for Taxation..... | \$14,175,825 |
| Exemptions not included above..... | 3,992,308 |
| General Debenture Debt..... | 2,038,039 |
| Less, Sinking Fund..... | \$330,255 |
| Waterworks Debentures..... | 625,000 |
| Street Railway Debentures..... | 450,000 |
| | <u>1,405,255</u> |
| Net Debenture Debt..... | \$632,784 |
| Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund)..... | 817,163 |
| Revenue from Public Utilities..... (After deducting operating expenses) | 52,947 |
| Value of Municipality's Assets..... | 3,770,516 |
| Tax Rate: General, 19 mills. School, 7 mills. | |
| Area, 5,760 acres. | |
| Population, 18,048. | |

Brandon School District, Man.

| | |
|-------------------------------------|---------------|
| Assesed Value for Taxation..... | \$15,500,000 |
| General Debenture Debt..... | 406,000 |
| Less, Sinking Fund..... | \$68,000 |
| | <u>68,000</u> |
| Net Debenture Debt..... | \$338,000 |
| Value of Municipality's Assets..... | 463,430 |
| Tax Rate, 7 mills. | |
| Area, 5,760 acres. | |
| Population, 18,000. | |

CANADIAN MUNICIPAL STATISTICS

City of St. Boniface, Man.

| | |
|---|----------------------|
| Assessed Value for Taxation..... | \$18,287,060 |
| Exemptions not included above..... | 3,405,290 |
| General Debenture Debt..... | 2,286,355 |
| Less, Sinking Fund..... | \$382,200 |
| Waterworks Debentures..... | 550,000 932,200 |
| Net Debenture Debt..... | \$1,354,155 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$494,222)..... | 1,152,266 |
| Value of Municipality's Assets..... | 4,974,039 |
| Tax Rate, General, 18.9 mills. School, 7.1 mills. | |
| Area, 11,290 acres. | |
| Population, 11,581. | |

St. Boniface School District, Man.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$18,287,060 |
| General Debenture Debt..... | 468,600 |
| Value of Municipality's Assets..... | 538,422 |
| Tax Rate, Total, 7.1 mills. | |
| Area, 11,290 acres. | |
| Population, 11,581. | |

WOOD, GUNDY AND COMPANY

City of Portage la Prairie, Man.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$4,963,954 |
| Exemptions not included above..... | 1,598,654 |
| General Debenture Debt..... | 880,338 |
| Less, Sinking Fund..... | \$ 89,131 |
| Waterworks Debentures..... | 519,338 |
| Light and Power Debentures... | 110,000 |
| Net Debenture Debt..... | \$161,869 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$33,004)..... | 60,696 |
| Revenue from Public Utilities..... | 38,033 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,241,943 |
| Tax Rate, General, 17.5 mills. School, 9 mills. | |
| Area, 5,691 acres. | |
| Population, 5,832. | |

Portage la Prairie School District, Man.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$4,963,954 |
| Exemptions not included above..... | 1,598,654 |
| General Debenture Debt..... | 91,115 |
| Value of Municipality's Assets..... | 125,689 |
| Tax Rate, 9 mills. | |
| Area, 5,691 acres. | |
| Population, 5,832. | |

CANADIAN MUNICIPAL STATISTICS

Town of Dauphin, Man.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$2,368,368 |
| Exemptions not included above..... | 294,785 |
| General Debenture Debt..... | 484,307 |
| Less, Waterworks Debentures..... | \$376,245 |
| Electric Light Debentures..... | 62,638 |
| Net Debenture Debt..... | \$ 45,424 |
| Local Improvement Debt..... | 137,935 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 12,840 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 716,916 |
| Tax Rate, General, 18.4 mills. School, 12.6 mills. | |
| Area, 840 acres. | |
| Population, 4,000. | |

Dauphin School District

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$2,905,998 |
| General Debenture Debt..... | 87,853 |
| Value of Municipality's Assets..... | 149,353 |
| Area, 13,920 acres. | |
| Population, 4,000. | |

WOOD, GUNDY AND COMPANY

Town of Transcona, Man.

| | |
|-------------------------------------|------------------|
| Assessed Value for Taxation..... | \$6,336,460 |
| General Debenture Debt..... | 663,500 |
| Less, Sinking Fund..... | \$ 1,729 |
| Waterworks Debentures..... | 250,000 |
| | <u>251,729</u> |
| Net Debenture Debt..... | \$411,771 |
| Local Improvement Debt..... | 28,409 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 550,933 |
| Tax Rate, General, 10 mills. | |
| Area, 5,798 acres. | |
| Population, 3,568. | |

Town of Selkirk, Man.

| | |
|---|-----------------|
| Assessed Value for Taxation..... | \$3,308,500 |
| Exemptions not included above..... | 1,050,500 |
| General Debenture Debt..... | 172,180 |
| Less, Sinking Fund..... | \$ 3,565 |
| Waterworks Debentures..... | 81,956 |
| Light and Power Debentures... | 21,720 |
| | <u>107,241</u> |
| Net Debenture Debt..... | \$64,939 |
| Local Improvement Debt | 136,752 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 20,348 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 337,965 |
| Tax Rate, General, 11.7 mills. School, 5.8 mills. | |
| Area, 5,654 acres. | |
| Population, 3,550. | |

CANADIAN MUNICIPAL STATISTICS

Town of Neepawa, Man.

| | |
|--|---------------|
| Assessed Value for Taxation..... | \$1,197,685 |
| Exemptions not included above..... | 233,865 |
| General Debenture Debt..... | 222,000 |
| Less, Sinking Fund..... | \$ 14,666 |
| Waterworks Debentures..... | 145,000 |
| Light and Power Debentures... | 55,000 |
| | <hr/> 214,666 |
| Net Debenture Debt..... | \$ 7,334 |
| Local Improvement Debt..... | 75,309 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 24,957 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 302,309 |
| Tax Rate, General, 8.5 mills. School, 8.5 mills. | |
| Area, 4,000 acres. | |
| Population, 2,300. | |

Town of Souris, Man.

| | |
|--|---------------|
| Assessed Value for Taxation..... | \$1,165,085 |
| Exemptions not included above..... | 231,400 |
| General Debenture Debt..... | 198,227 |
| Less, Waterworks Debentures..... | \$87,400 |
| Light and Power Debentures... | 38,861 |
| | <hr/> 126,261 |
| Net Debenture Debt..... | \$71,966 |
| Local Improvement Debt..... | 30,371 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 1,782 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 281,391 |
| Tax Rate, General, 19.4 mills. School, 10.6 mills. | |
| Area, 560 acres. | |
| Population, 2,200. | |

WOOD, GUNDY AND COMPANY

Town of Minnedosa, Man.

| | |
|-------------------------------------|--------------------|
| Assessed Value for Taxation..... | \$1,123,940 |
| Exemptions not included above..... | 512,300 |
| General Debenture Debt..... | 66,000 |
| Less, Sinking Fund..... | \$3,059 3,059 |
| Net Debenture Debt..... | \$62,941 |
| Net Local Improvement Debt..... | 35,056 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 47,137 |

Tax Rate, General, 14.2 mills. School, 9.8 mills.

Area, 3,680 acres.

Population, 1,850.

Town of Virden, Man.

| | |
|-------------------------------------|-----------|
| Assessed Value for Taxation..... | \$860,255 |
| Exemptions not included above..... | 276,020 |
| General Debenture Debt..... | 54,250 |
| Value of Municipality's Assets..... | 98,204 |

Tax Rate, General, 11.3 mills. School, 14.7 mills.

Area, 640 acres.

Population, 1,800.

CANADIAN MUNICIPAL STATISTICS

Town of The Pas, Man.

| | |
|--|---------------|
| Assessed Value for Taxation..... | \$2,465,830 |
| Exemptions not included above..... | 883,450 |
| General Debenture Debt..... | 262,000 |
| Less, Sinking Fund..... | \$ 9,375. |
| Waterworks and Sewer De- | |
| bentures..... | 200,000 |
| Light and Power Debentures.. | 50,000 |
| Telephone Debentures..... | 12,000 |
| | <hr/> 271,375 |
| Net Debenture Debt..... | Nil |
| Revenue from Public Utilities..... | \$ 2,032 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 478,679 |
| Tax Rate, General, 9.5 mills. School, 3.9 mills. | |
| Area, 1,000 acres. | |
| Population, 1,560. | |

Town of Carman, Man.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$868,681. |
| Exemptions not included above..... | 140,190 |
| General Debenture Debt..... | 73,333 |
| Less, Waterworks Debentures..... | \$53,873 |
| Light and Power Debentures... | 19,460 |
| | <hr/> 73,333 |
| Net Debenture Debt..... | Nil |
| Value of Municipality's Assets..... | \$41,766 |
| Tax Rate, General, 18.33 mills. School, 10 mills. | |
| Area, 640 acres. | |
| Population, 1,500. | |

WOOD, GUNDY AND COMPANY

Town of Morden, Man.

| | |
|--|----------------------|
| Assessed Value for Taxation..... | \$575,415 |
| Exemptions not included above..... | 111,100 |
| General Debenture Debt..... | 20,752 |
| Less, Light and Power Debentures..... | <u>\$8,563</u> 8,563 |
| Net Debenture Debt..... | \$12,189 |
| Local Improvement Debt | 5,051 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 9,232 |
| Tax Rate, General, 17 mills. School, 11 mills. | |
| Area, 640 acres. | |
| Population, 1,206. | |

Town of Emerson, Man.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$428,502 |
| Exemptions not included above..... | 161,595 |
| General Debenture Debt..... | 25,357 |
| Value of Municipality's Assets..... | \$29,486 |
| Tax Rate, General, 19.5 mills. School, 10 mills. | |
| Area, 3,200 acres. | |
| Population, 1,100. | |

CANADIAN MUNICIPAL STATISTICS

Town of Killarney, Man.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$620,000 |
| General Debenture Debt..... | 15,000 |
| Local Improvement Debt..... | 9,000 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 39,000 |
| Tax Rate, General, 9.9 mills. School, 10.5 mills. | |
| Area, 640 acres. | |
| Population, 1,012. | |

Rural Municipality of Assiniboia, Man.

| | |
|---|----------------------|
| Assessed Value for Taxation..... | \$17,099,896 |
| General Debenture Debt..... | 570,570 |
| Less, Waterworks Debentures..... | \$337,066 337,066 |
| Net Debenture Debt..... | \$ 233,504 |
| Local Improvement Debt..... | 671,484 |
| Value of Municipality's Assets..... | 1,604,498 |
| Tax Rate, General, 3.335 mills. School, .635 mills. | |
| Area, 26,850 acres. | |
| Population, 9,205. | |

Rural Municipality of Springfield, Man.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$4,555,965 |
| Exemptions not included above..... | 1,702,700 |
| General Debenture Debt..... | Nil |
| Value of Municipality's Assets..... | \$71,309 |
| Tax Rate, General, 10.9 mills. School, 1.9 mills. | |
| Area, 399,859 acres. | |
| Population, 4,749. | |

Rural Municipality of East Kildonan, Man.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$9,618,605 |
| Exemptions not included above..... | 193,653 |
| General Debenture Debt..... | 34,914 |
| Net Local Improvement Debt (After deducting Sinking Fund of \$39,114) | 235,402 |
| Value of Municipality's Assets..... | 21,392 |
| Tax Rate, General, 5.2 mills. School, 4.8 mills. | |
| Area, 7,997 acres. | |
| Population, 4,283. | |

CANADIAN MUNICIPAL STATISTICS

Rural Municipality of Dauphin, Man.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$1,430,271 |
| Exemptions not included above..... | 1,952,608 |
| General Debenture Debt..... | 26,089 |
| Local Improvement Debt..... | 68,650 |
| Value of Municipality's Assets..... | 137,790 |

Tax Rate, General, 22.4 mills. School, 6.7 mills.

Area, 363,928 acres.

Population, 4,061.

Rural Municipality of West Kildonan, Man.

| | |
|---|----------------------|
| Assessed Value for Taxation..... | \$7,868,745 |
| Exemptions not included above..... | 734,923 |
| General Debenture Debt..... | 113,500 |
| Less, Sinking Fund..... | \$12,505 12,505 |
| Net Debenture Debt..... | \$100,995 |
| Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of \$36,698)..... | 312,765 |
| Value of Municipality's Assets..... | 679,895 |

Tax Rate, General, 8.5 mills. School, 3.3 mills.

Area, 8,508 acres.

Population, 3,749.

WOOD, GUNDY AND COMPANY

Rural Municipality of St. Vital, Man.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$7,117,235 |
| Exemptions not included above..... | 88,025 |
| General Debenture Debt..... | 674,154 |
| Less, Sinking Fund..... | \$ 29,879 |
| Waterworks Debentures..... | 227,400 |
| Net Debenture Debt..... | \$416,875 |
| Local Improvement Debt..... | 210,491 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 654,194 |
| Tax Rate, General, 9.7 mills. | |
| Area, 14,070 acres. | |
| Population, 2,760. | |

Rural Municipality of St. Andrew's, Man.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$3,010,433 |
| Local Improvement Debt..... | \$7,949 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 117,825 |
| Tax Rate, General, 14.5 mills. School, 5 mills. | |
| Area, 181,346 acres. | |
| Population, 2,565. | |

Rural Municipality of Fort Garry, Man.

| | |
|---|------------------------|
| Assessed Value for Taxation..... | \$12,481,415 |
| Exemptions not included above..... | 8,000,000 |
| General Debenture Debt..... | 125,500 |
| Less, Sinking Fund..... | <u>\$12,094</u> 12,094 |
| Net Debenture Debt..... | \$113,406 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, \$56,558) | 243,895 |
| Value of Municipality's Assets..... | 600,000 |
| Tax Rate, General, 4 mills. School, .5 mills. | |
| Area, 15,282 acres. | |
| Population, 2,494. | |

Rural Municipality of Macdonald, Man.

| | |
|--|----------------------|
| Assessed Value for Taxation..... | \$946,715 |
| General Debenture Debt..... | 45,000 |
| Less, Sinking Fund..... | <u>\$4,500</u> 4,500 |
| Net Debenture Debt..... | \$40,500 |
| Local Improvement Debt..... | 10,559 |
| Value of Municipality's Assets..... | 56,483 |
| Tax Rate, General, 32 mills. School, 27 mills. | |
| Area, 274,698 acres. | |
| Population, 2,486. | |

Rural Municipality of Rosser, Man.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$4,595,360 |
| Exemptions not included above..... | 100,000 |
| General Debenture Debt..... | 121,403 |
| Local Improvement Debt..... | 19,498 |
| (Property owners' share only) | |
| Value of Municipality's Assets | 72,949 |
| Tax Rate, General, 8 mills. School, 4.7 mills. | |
| Area, 109,500 acres. | |
| Population, 2,401. | |

Rural Municipality of Miniota, Man.

| | |
|---|-----------------|
| Assessed Value for Taxation..... | \$2,851,755 |
| General Debenture Debt..... | 66,000 |
| Less, Sinking Fund..... | \$14,000 14,000 |
| Net Debenture Debt..... | \$52,000 |
| Value of Municipality's Assets..... | 28,035 |
| Tax Rate, General, 11.8 mills. School, 6.7 mills. | |
| Area, 185,041 acres. | |
| Population, 2,161. | |

CANADIAN MUNICIPAL STATISTICS

Rural Municipality of Wallace, Man.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$3,285,205 |
| Exemptions not included above..... | 94,520 |
| General Debenture Debt..... | 219,580 |
| Less, Sinking Fund..... | <u>\$14,129</u> 14,129 |
| Net Debenture Debt..... | \$205,451 |
| Value of Municipality's Assets..... | 131,161 |
| Area, 275,200 acres. | |
| Population, 1,846. | |

Rural Municipality of Archie, Man.

| | |
|-------------------------------------|-------------|
| Assessed Vale for Taxation..... | \$1,082,000 |
| General Debenture Debt..... | Nil |
| Value of Municipality's Assets..... | 20,082 |
| Tax Rate, Total, 25.25 mills. | |
| Area, 138,240 acres. | |
| Population, 1,112. | |

CANADIAN MUNICIPAL STATISTICS



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CANADIAN MUNICIPAL STATISTICS

Province of Saskatchewan

| | |
|--|----------------------|
| Area..... | 250,650 square miles |
| Population, 1915..... | 691,000 |
| 1901..... | 91,279 |
| Funded Debt..... | \$ 25,292,043 |
| Sinking Fund..... | \$558,036 |
| Provincial Guarantees..... | \$32,550,000 |
| Annual Dominion Government Sub- sidy..... | \$1,989,960 |
| Revenue for last fiscal year..... | \$4,057,000 |
| Expenditure for last fiscal year..... | \$5,259,000 |
| Provincial Assets..... | \$149,267,520 |



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CANADIAN MUNICIPAL STATISTICS

City of Regina, Sask.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$50,970,645 |
| Exemptions not included above..... | 17,102,565 |
| General Debenture Debt..... | 8,754,644 |
| Less, Sinking Fund..... | \$ 603,794 |
| Waterworks Debentures..... | 1,657,854 |
| Light and Power Debentures.... | 1,421,304 |
| Street Railway Debentures..... | 1,675,000 |
| Net Debenture Debt..... | \$ 3,396,692 |
| Local Improvement Debt..... | 1,661,156 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 252,152 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 19,240,238 |
| Tax Rate, General, 16.5 mills. School, 5.4 mills. | |
| Area, 8,427 acres. | |
| Population, 40,000. | |

Regina School District, Sask.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$47,283,745 |
| General Debenture Debt..... | 943,892 |
| Less, Sinking Fund..... | \$46,531 |
| Net Debenture Debt..... | \$ 897,361 |
| Value of Municipality's Assets..... | 1,789,141 |
| Tax Rate, 5.4 mills. | |
| Area, 8,747 acres. | |
| Population, 40,000. | |

WOOD, GUNDY AND COMPANY

City of Saskatoon, Sask.

| | |
|--|------------------|
| Assessed Value for Taxation..... | \$37,646,827 |
| Exemptions not included above..... | 2,842,610 |
| General Debenture Debt..... | 6,461,732 |
| Less, Sinking Fund..... | \$451,549 |
| Waterworks Debentures..... | 673,648 |
| Light and Power Debentures.. | 1,382,665 |
| Street Railway Debentures.... | 725,000 |
| | <u>3,232,862</u> |
| Net Debenture Debt..... | \$3,228,870 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$452,997)..... | 1,289,089 |
| Revenue from Public Utilities..... | 169,054 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 11,237,905 |
| Tax Rate, General, 11.5 mills. School, 6.85 mills. | |
| Area, 8,480 acres. | |
| Population, 21,054. | |

Saskatoon School District, Sask.

| | |
|-------------------------------------|---------------|
| Assessed Value for Taxation..... | \$39,047,794 |
| General Debenture Debt..... | 1,238,173 |
| Less, Sinking Fund..... | \$15,728 |
| | <u>15,728</u> |
| Net Debenture Debt..... | \$1,222,445 |
| Value of Municipality's Assets..... | 3,992,461 |
| Tax Rate, 5.9 mills. | |
| Area, 22,840 acres. | |
| Population, 25,000. | |

CANADIAN MUNICIPAL STATISTICS

City of Moose Jaw, Sask.

| | |
|---|------------------|
| Assessed Value for Taxation..... | \$31,834,409 |
| Exemptions not included above..... | 5,989,900 |
| General Debenture Debt..... | 4,821,985 |
| Less, Sinking Fund..... | \$ 262,768 |
| Waterworks Debentures..... | 1,242,807 |
| Light and Power Debentures.... | 749,684 |
| | <u>2,255,259</u> |
| Net Debenture Debt..... | \$2,566,726 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, \$87,606) | 804,387 |
| Revenue from Public Utilities..... | 53,218 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 9,745,385 |
| Tax Rate, General, 20.2 mills. School, 4.8 mills. | |
| Area, 9,760 acres. | |
| Population, 16,889. | |

Moose Jaw School District, Sask.

| | |
|--------------------------------------|--------------|
| Assessed Value for Taxation..... | \$30,565,642 |
| General Debenture Debt..... | 531,536 |
| Value of Municipality's Assets | 855,000 |
| Tax Rate, 4.8 mills. | |
| Area, 5,120 acres. | |
| Population, 17,000. | |

WOOD, GUNDY AND COMPANY

City of Prince Albert, Sask.

| | | |
|---|--------------|-----------|
| Assessed Value for Taxation..... | \$16,778,851 | |
| Exemptions not included above..... | 2,057,540 | |
| General Debenture Debt..... | 2,477,407 | |
| Less, Sinking Fund..... | \$164,453 | |
| Waterworks Debentures..... | 500,326 | |
| Light and Power Debentures... | 458,609 | 1,123,388 |
| Net Debenture Debt..... | \$1,354,019 | |
| Local Improvement Debt | 61,534 | |
| (Property owners' share only) | | |
| Value of Municipality's Assets..... | 4,551,114 | |
| Tax Rate, General, 15.3 mills. School, 3.7 mills. | | |
| Area, 9,600 acres. | | |
| Population, 6,400. | | |

Prince Albert School District, Sask.

| | | |
|-------------------------------------|--------------|--|
| Assessed Value for Taxation..... | \$15,257,820 | |
| General Debenture Debt..... | 169,821 | |
| Value of Municipality's Assets..... | 240,349 | |
| Tax Rate, 3.15 mills. | | |
| Area, 9,713 acres. | | |
| Population, 6,140. | | |

CANADIAN MUNICIPAL STATISTICS

City of Weyburn, Sask.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$7,247,341 |
| Exemptions not included above..... | 594,655 |
| General Debenture Debt..... | 784,923 |
| Less, Sinking Fund..... | \$ 41,832 |
| Waterworks Debentures..... | 305,423 |
| Light and Power Debentures.... | 165,000 |
| | 512,255 |
| Net Debenture Debt..... | \$ 272,668 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$1,454)..... | 77,191 |
| Revenue from Public Utilities..... | 21,806 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,300,000 |
| Tax Rate, General, 16.86 mills. School, 4.14 mills. | |
| Area, 3,680 acres. | |
| Population, 5,000. | |

Weyburn School District, Sask.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$8,300,000 |
| General Debenture Debt..... | 63,927 |
| Value of Municipality's Assets..... | 155,796 |
| Tax Rate, 3.18 mills. | |
| Area, 16,000 acres. | |
| Population, 5,000. | |

WOOD, GUNDY AND COMPANY

City of Swift Current, Sask.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$8,978,014 |
| Exemptions not included above..... | 463,018 |
| General Debenture Debt..... | 1,161,349 |
| Less, Sinking Fund..... | \$ 58,350 |
| Waterworks Debentures..... | 403,500 |
| Light and Power Debentures... | 244,500 |
| Net Debenture Debt..... | \$454,999 |
| Local Improvement Debt..... | 69,124 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 1,784,700 |
| Tax Rate, General, 18 mills. School, 6.5 mills. | |
| Area, 3,680 acres. | |
| Population, 4,000. | |

Swift Current School District, Sask.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$9,985,000 |
| General Debenture Debt..... | 272,750 |
| Value of Municipality's Assets..... | 413,883 |
| Tax Rate, 5.5 mills. | |
| Area, 16,000 acres. | |
| Population, 5,000. | |

CANADIAN MUNICIPAL STATISTICS

City of North Battleford, Sask.

| | |
|---|----------------|
| Assessed Value for Taxation..... | \$7,267,491 |
| Exemptions not included above..... | 602,015 |
| General Debenture Debt..... | 855,104 |
| Less, Sinking Fund..... | \$ 30,380 |
| Waterworks Debentures..... | 189,000 |
| Light and Power Debentures.... | 154,000 |
| | <u>373,380</u> |
| Net Debenture Debt..... | \$481,724 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$7,630)..... | 250,107 |
| Revenue from Public Utilities..... | 29,270 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,493,717 |
| Tax Rate, General, 13.16 mills. School, 7.34 mills. | |
| Area, 7,000 acres. | |
| Population, 3,500. | |

North Battleford School District, Sask.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$7,992,484 |
| General Debenture Debts..... | 181,076 |
| Value of Municipality's Assets..... | 323,134 |
| Tax Rate, 4.75 mills. | |
| Area, 14,080 acres. | |
| Population, 4,000. | |

WOOD, GUNDY AND COMPANY

Town of Yorkton, Sask.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$6,093,760 |
| Exemptions not included above..... | 611,195 |
| General Debenture Debt..... | 604,011 |
| Less, Waterworks Debentures..... | \$132,067 |
| Light and Power Debentures.... | 258,971 |
| Net Debenture Debt..... | \$ 212,973 |
| Local Improvement Debt | 133,846 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 6,144 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,166,374 |
| Tax Rate, General, 14.5 mills. School, 6.5 mills. | |
| Area, 2,800 acres. | |
| Population, 3,144. | |

Yorkton School District, Sask.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$6,787,763 |
| General Debenture Debt..... | 67,825 |
| Value of Municipality's Assets..... | 164,116 |
| Tax Rate, 5.23 mills. | |
| Area, 14,206 acres. | |
| Population, 3,219. | |

CANADIAN MUNICIPAL STATISTICS

Town of Estevan, Sask.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$3,054,787 |
| Exemptions not included above..... | 208,650 |
| General Debenture Debt..... | 445,132 |
| Less, Waterworks Debentures..... | \$ 139,366 |
| Light and Power Debentures.... | 69,729 |
| Net Debenture Debt..... | \$236,037 |
| Local Improvement Debt..... | 70,302 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 3,225 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 522,387 |
| Tax Rate, General, 15 mills. School, 8 mills. | |
| Area, 3,360 acres. | |
| Population, 2,600. | |

Town of Melville, Sask.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$2,995,344 |
| Exemptions not included above..... | 200,545 |
| General Debenture Debt..... | 421,883 |
| Less, Sinking Fund..... | \$11,339 |
| Waterworks Debentures..... | 76,231 |
| Light and Power Debentures.... | 55,171 |
| Net Debenture Debt..... | \$279,142 |
| Revenue from Public Utilities..... | 6,304 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 457,563 |
| Tax Rate, General, 18 mills. School, 7 mills. | |
| Population, 2,500. | |

WOOD, GUNDY AND COMPANY

Town of Maple Creek, Sask.

| | |
|--|------------------|
| Assessed Value for Taxation..... | \$1,435,806 |
| Exemptions not included above..... | 134,417 |
| General Debenture Debt..... | 114,972 |
| Less, Waterworks Debentures..... | \$58,000. 58,000 |
| Net Debenture Debt..... | \$ 56,972 |
| Local Improvement Debt..... | 4,725 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 199,189 |
| Tax Rate, General, 9 mills. School, 8.5 mills. | |
| Area, 320 acres. | |
| Population, 1,600. | |

Town of Humboldt, Sask.

| | |
|--|----------------|
| Assessed Value for Taxation..... | \$1,472,533 |
| Exemptions not included above..... | 442,525 |
| General Debenture Debt..... | 424,056 |
| Less, Waterworks Debentures..... | \$157,045 |
| Light and Power Debentures... | 58,707 215,752 |
| Net Debenture Debt..... | \$208,304 |
| Local Improvement Debt..... | 32,261 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 582,199 |
| Tax Rate, General, 21 mills. School, 12 mills. | |
| Population, 1,500. | |

CANADIAN MUNICIPAL STATISTICS

Town of Battleford, Sask.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$2,541,059 |
| Exemptions not included above..... | 916,205 |
| General Debenture Debt..... | 389,028 |
| Less, Sinking Fund..... | \$ 12,544 |
| Utility Debentures..... | 239,764 |
| Net Debenture Debt..... | \$136,720 |
| Local Improvement Debt..... | 41,938 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 5,178 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 794,777 |
| Tax Rate, General, 26.5 mills. School, 8.8 mills. | |
| Area, 4,800 acres. | |
| Population, 1,500. | |

Town of Indian Head, Sask.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,185,067 |
| Exemptions not included above..... | 165,600 |
| General Debenture Debt..... | 254,597 |
| Less, Sinking Fund..... | \$ 6,967 |
| Waterworks Debentures..... | 116,000 |
| Light and Power Debentures... | 48,251 |
| Net Debenture Debt..... | \$ 83,379 |
| Local Improvement Debt..... | 7,970 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 11,161 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 323,176 |
| Tax Rate, General, 20.5 mills. Schools, 10 mills. | |
| Area, 640 acres. | |
| Population, 1,396. | |

WOOD, GUNDY AND COMPANY

Town of Kamsack, Sask.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,239,140 |
| General Debenture Debt..... | 133,409 |
| Less, Waterworks Debentures..... | \$60,463 |
| Light and Power Debentures.... | 23,993 |
| Net Debenture Debt..... | \$ 48,953 |
| Local Improvement Debt..... | 30,958 |
| Value of Municipality's Assets..... | 289,517 |
| Tax Rate, General, 20 mills. School, 6 mills. | |
| Area, 1,400 acres. | |
| Population, 1,250. | |

Town of Moosomin, Sask.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$915,379 |
| General Debenture Debt..... | 73,582 |
| Less, Waterworks Debentures..... | \$24,245 |
| Net Debenture Debt..... | \$49,337 |
| Local Improvement Debt..... | 1,568 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 107,718 |
| Tax Rate, General, 12.7 mills. School, 13.3 mills. | |
| Area, 640 acres. | |
| Population, 1,250. | |

CANADIAN MUNICIPAL STATISTICS

Town of Rosthern, Sask.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$971,232 |
| General Debenture Debt..... | 41,608 |
| Value of Municipality's Assets..... | 73,591 |
| Tax Rate, General, 11 mills. School, 8 mills. | |
| Area, 920 acres. | |
| Population, 1,215. | |

Town of Assiniboia, Sask.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,395,975 |
| General Debenture Debt..... | 85,000 |
| Less, Waterworks Debentures..... | \$67,000 |
| Light and Power Debentures.... | 17,000 |
| | 84,000 |
| Net Debenture Debt..... | \$ 1,000 |
| Value of Municipality's Assets..... | 54,045 |
| Tax Rate, General, 13 mills. School, 5 mills. | |
| Area, 160 acres. | |
| Population, 1,200. | |

WOOD, GUNDY AND COMPANY

Town of Broadview, Sask.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation | \$563,700 |
| Exemptions not included above..... | 45,400 |
| General Debenture Debt..... | 30,000 |
| Less, Light and Power Debentures.. | <u>\$18,000</u> 18,000 |
| Net Debenture Debt..... | <u>\$12,000</u> |
| Value of Municipality's Assets..... | 63,518 |

Tax Rate, General, 12 mills. School, 12 mills.

Area, 480 acres.

Population, 1,200.

Town of Canora, Sask.

| | |
|-------------------------------------|------------------|
| Assessed Value for Taxation..... | \$1,265,130 |
| Exemptions not included above..... | 137,150 |
| General Debenture Debt..... | 141,558 |
| Less, Waterworks Debentures..... | <u>\$76,208</u> |
| Light and Power Debentures.... | 38,877 115,085 |
| Net Debenture Debt..... | <u>\$ 26,473</u> |
| Local Improvement Debt..... | 17,428 |
| Value of Municipality's Assets..... | 238,003 |

Tax Rate, General, 18 mills. School, 10 mills.

Area, 1,760 acres.

Population, 1,200.

CANADIAN MUNICIPAL STATISTICS

Town of Outlook, Sask.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,441,196 |
| Exemptions not included above..... | 40,000 |
| General Debenture Debt..... | 79,811 |
| Less, Waterworks Debentures..... | \$26,878 |
| Light and Power Debentures... | 25,037 |
| Net Debenture Debt..... | \$ 27,896 |
| Local Improvement Debt..... | 26,313 |
| Value of Municipality's Assets..... | 133,283 |
| Tax Rate, General, 13 mills. School, 7 mills. | |
| Area, 1,920 acres. | |
| Population, 1,200. | |

Town of Wilkie, Sask.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$1,300,060 |
| Exemptions not included above..... | 66,960 |
| General Debenture Debt..... | 104,259 |
| Less, Waterworks Debentures..... | \$65,665 |
| Light and Power Debentures... | 19,881 |
| Net Debenture Debt..... | \$ 18,713 |
| Local Improvement Debt..... | 2,300 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 1,377 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 175,185 |
| Tax Rate, General, 16.7 mills. School, 13.6 mills. | |
| Population, 1,200. | |

WOOD, GUNDY AND COMPANY

Town of Melfort, Sask.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,844,530 |
| Exemptions not included above..... | 168,380 |
| General Debenture Debt..... | 194,891 |
| Less, Sinking Fund..... | \$ 5,928 |
| Waterworks Debentures..... | 95,986 |
| Light and Power Debentures.... | 35,000 |
| Telephone Debentures..... | 7,641 |
| | <hr/> |
| | 144,555 |
| Net Debenture Debt..... | \$ 50,336 |
| Local Improvement Debt..... | 1,350 |
| Revenue from Public Utilities..... | 2,261 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 319,111 |
| Tax Rate, General, 15 mills. School, 8 mills. | |
| Area, 1,440 acres. | |
| Population, 1,080. | |

Town of Arcola, Sask.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$617,687 |
| General Debenture Debt..... | 72,747 |
| Less, Sinking Fund..... | \$ 1,895 |
| Waterworks Debentures..... | 72,747 |
| | <hr/> |
| | 74,642 |
| Net Debenture Debt..... | Nil |
| Local Improvement Debt..... | \$11,574 |
| Value of Municipality's Assets..... | 143,362 |
| Tax Rate, General, 16.5 mills. School, 13.5 mills. | |
| Population, 1,000. | |

CANADIAN MUNICIPAL STATISTICS

Town of Kerrobert, Sask.

| | |
|---|----------------------|
| Assessed Value for Taxation..... | \$1,342,029 |
| Exemptions not included above..... | 102,237 |
| General Debenture Debt..... | 118,752 |
| Less, Waterworks Debentures..... | \$83,431 83,431 |
| Net Debenture Debt..... | \$35,321 |
| Value of Municipality's Assets..... | 171,724 |
| Tax Rate, General, 12.5 mills. School, 7.5 mills. | |
| Area, 1,280 acres. | |
| Population, 1,000. | |

Town of Kindersley, Sask.

| | |
|--|------------------------|
| Assessed Value for Taxation..... | \$978,791 |
| General Debenture Debt..... | 171,692 |
| Less, Waterworks and Electric Light Debentures..... | \$121,990 121,990 |
| Net Debenture Debt..... | \$49,702 |
| Revenue from Public Utilities..... | 3,163 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 213,293 |
| Tax Rate, General, 34 mills. School, 8.5 mills. | |
| Area, 2,560 acres. | |
| Population, 1,000. | |

WOOD, GUNDY AND COMPANY

Town of Wolseley, Sask.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$714,163 |
| Exemptions not included above..... | 107,475 |
| General Debenture Debt..... | 23,156 |
| Less, Light and Power Debentures.. | <u>\$14,639</u> 14,639 |
| Net Debenture Debt..... | \$ 8,517 |
| Local Improvement Debt | 16,727 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 92,602 |

Tax Rate, General, 18.5 mills. School, 9 mills.

Area, 640 acres.

Population, 1,000.

Town of Watrous, Sask.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$1,575,000 |
| General Debenture Debt..... | 283,000 |
| Less, Sinking Fund..... | \$ 2,500 |
| Waterworks Debentures..... | <u>153,000</u> 155,500 |
| Net Debenture Debt..... | \$127,500 |
| Local Improvement Debt..... | 10,000 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 314,000 |

Tax Rate, General, 30 mills. School, 6 mills.

Area, 1,200 acres.

Population, 900.

CANADIAN MUNICIPAL STATISTICS

Province of Alberta

| | |
|---|----------------------|
| Area..... | 255,285 square miles |
| Population, 1915 (estimated)..... | 600,000 |
| 1901..... | 73,022 |
| Funded Debt..... | \$ 29,000,200 |
| Sinking Fund..... | \$368,079 |
| Provincial Guarantees..... | \$47,520,450 |
| Annual Dominion Government Subsidy..... | \$1,589,075 |
| Revenue for last fiscal year..... | \$5,143,590 |
| Expenditure for last fiscal year | \$5,714,031 |
| Approximate assessable value of all property within the Province.. | \$1,000,000,000 |
| Provincial Assets..... | \$124,008,635 |



CANADIAN MUNICIPAL STATISTICS

City of Calgary, Alta.

| | |
|--|------------------|
| Assessed Value for Taxation..... | \$83,144,794 |
| General Debenture Debt..... | 15,089,317 |
| Less, Sinking Fund..... | \$1,447,320 |
| Waterworks Debentures..... | 3,491,542 |
| Light and Power Debentures.... | 2,285,496 |
| Street Railway Debentures..... | 2,280,210 |
| | <u>9,504,568</u> |
| Net Debenture Debt..... | \$ 5,584,749 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, \$464,409)..... | 3,374,760 |
| Net Revenue from Public Utilities..... | 33,492 |
| Value of Municipality's Assets..... | 25,223,317 |
| Tax Rate, General, 13.99 mills. School, 7.5 mills. | |
| Area, 25,920 acres. | |
| Population, 56,000. | |

Calgary School District, Alta.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$76,740,039 |
| General Debenture Debt..... | 2,589,783 |
| Value of Municipality's Assets..... | 4,345,863 |
| Tax Rate, 7.5 mills. | |
| Area, 25,920 acres. | |
| Population, 50,000. | |

WOOD, GUNDY AND COMPANY

City of Edmonton, Alta.

| | |
|---|---------------|
| Assessed Value for Taxation..... | \$130,916,282 |
| Exemptions not included above..... | 14,097,710 |
| General Debenture Debt..... | 21,444,257 |
| Less, Sinking Fund..... | \$2,147,581 |
| Waterworks Debentures..... | 1,835,572 |
| Light and Power Debentures..... | 2,900,607 |
| Street Railway Debentures.... | 3,071,856 |
| Telephone Debentures..... | 1,909,247 |
| | 11,864,863 |
| Net Debenture Debt..... | \$ 9,579,394 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, \$619,493) | 3,460,160 |
| Revenue from Public Utilities..... | 484,084 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 32,000,000 |
| Tax Rate, General, 15.25 mills. School, 5.75 mills. | |
| Area, 27,640 acres. | |
| Population, 53,794. | |

Edmonton School District, Alta.

| | |
|-------------------------------------|---------------|
| Assessed Value for Taxation..... | \$118,435,675 |
| General Debenture Debt..... | 3,696,240 |
| Less, Sinking Fund..... | \$53,436 |
| | 53,436 |
| Net Debenture Debt..... | \$3,642,804 |
| Value of Municipality's Assets..... | 4,704,056 |
| Tax Rate, 5.75 mills. | |
| Population, 53,794. | |

CANADIAN MUNICIPAL STATISTICS

City of Lethbridge, Alta.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$12,295,610 |
| Exemptions not included above..... | 6,398,550 |
| General Debenture Debt..... | 3,412,857 |
| Less, Sinking Fund..... | \$436,500 |
| Waterworks Debentures..... | 518,457 |
| Light and Power Debentures.... | 689,665 |
| Street Railway Debentures..... | 463,439 |
| Net Debenture Debt..... | \$1,304,796 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$21,023)..... | 421,461 |
| Revenue from Public Utilities..... | 87,062 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 3,773,802 |
| Tax Rate, General, 26.28 mills. School, 6.72 mills. | |
| Area, 6,944 acres. | |
| Population, 11,000. | |

Lethbridge School District, Alta.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$13,254,015 |
| General Debenture Debt..... | 338,063 |
| Value of Municipality's Assets..... | 423,084 |
| Tax Rate, 6.72 mills. | |
| Area, 15,402 acres. | |
| Population, 13,000. | |

WOOD, GUNDY AND COMPANY

City of Medicine Hat, Alta.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$14,847,885 |
| Exemptions not included above..... | 1,789,170 |
| General Debenture Debt..... | 3,608,909 |
| Less, Sinking Fund..... | \$ 221,020 |
| Waterworks Debentures..... | 1,134,205 |
| Light and Power Debentures.... | 954,673 |
| Net Debenture Debt..... | \$1,299,011 |
| Local Improvement Debt..... | 398,700 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 4,308,351 |
| Tax Rate, General, 16 mills. School, 9 mills. | |
| Area, 10,880 acres. | |
| Population, 9,269. | |

Medicine Hat School District, Alta.

| | |
|-------------------------------------|--------------|
| Assessed Value for Taxation..... | \$15,310,900 |
| General Debenture Debt..... | 626,692 |
| Value of Municipality's Assets..... | 1,074,599 |
| Tax Rate, Total, 9 mills. | |
| Area, 17,920 acres. | |
| Population, 9,000. | |

CANADIAN MUNICIPAL STATISTICS

City of Red Deer, Alta.

| | |
|--|----------------------|
| Assessed Value for Taxation..... | \$3,452,320 |
| Exemptions not included above..... | 372,500 |
| General Debenture Debt..... | 274,195 |
| Less, Waterworks Debentures..... | \$90,237 90,237 |
| Net Debenture Debt..... | \$183,958 |
| Local Improvement Debt..... | 86,416 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 681,930 |
| Tax Rate, General, 14.5 mills. School, 5.5 mills. | |
| Area, 1,000 acres. | |
| Population, 3,000. | |

Town of Redcliff, Alta.

| | |
|---|---------------------|
| Assessed Value for Taxation..... | \$4,500,000 |
| General Debenture Debt..... | 404,800 |
| Less, Sinking Fund..... | \$ 36,256 |
| Waterworks Debentures..... | 245,000 |
| Light and Power Debentures.... | 15,000 296,256 |
| Net Debenture Debt..... | \$108,544 |
| Value of Municipality's Assets..... | 441,392 |
| Tax Rate, General, 11 mills. School, 1 mill. | |
| Area, 2,400 acres. | |
| Population, 2,500. | |

WOOD, GUNDY AND COMPANY

City of Wetaskiwin, Alta.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$3,387,328 |
| Exemptions not included above..... | 352,100 |
| General Debenture Debt..... | 396,846 |
| Less, Waterworks Debentures..... | \$216,059 |
| Light and Power Debentures.... | 168,450 |
| Net Debenture Debt..... | \$ 12,337 |
| Local Improvement Debt..... | 86,672 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 12,137 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 596,693 |
| Tax Rate, General, 18.25 mills. School, 9.5 mills. | |
| Area, 2,560 acres. | |
| Population, 2,048. | |

Town of Camrose, Alta.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,555,952 |
| Exemptions not included above..... | 91,425 |
| General Debenture Debt..... | 206,038 |
| Less, Waterworks Debentures..... | \$75,493 |
| Light and Power Debentures.... | 42,141 |
| Net Debenture Debt..... | \$88,404 |
| Local Improvement Debt..... | 39,411 |
| Value of Municipality's Assets..... | 91,470 |
| Tax Rate, General, 25 mills. School, 7 mills. | |
| Population, 2,000. | |

CANADIAN MUNICIPAL STATISTICS

Town of Macleod, Alta.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$1,920,238 |
| General Debenture Debt..... | 514,373 |
| Less, Sinking Fund..... | \$ 14,725 |
| Waterworks Debentures..... | 198,928 |
| Light and Power Debentures.... | 58,108 |
| Net Debenture Debt..... | \$ 242,612 |
| Value of Municipality's Assets..... | 1,626,475 |
| Tax Rate, General, 36.5 mills. School, 7.25 mills. | |
| Area, 5,440 acres. | |
| Population, 2,000. | |

Town of Stettler, Alta.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$1,014,374 |
| General Debenture Debt..... | 97,528 |
| Less, Waterworks Debentures..... | \$35,363 |
| Light and Power Debentures.... | 19,219 |
| Net Debenture Debt..... | \$ 42,946 |
| Value of Municipality's Assets..... | 104,538 |
| Tax Rate, General, 29 mills. School, 14.5 mills. | |
| Population, 2,000. | |

Town of Coleman, Alta.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$577,594 |
| General Debenture Debt..... | 1,444 |
| Value of Municipality's Assets..... | 38,871 |
| Tax Rate, General, 24 mills. School, 26 mills. | |
| Area, 160 acres. | |
| Population, 1,600. | |

Town of Vegreville, Alta.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,036,324 |
| Exemptions not included above..... | 51,600 |
| General Debenture Debt..... | 171,854 |
| Less, Sinking Fund..... | \$ 6,294 |
| Waterworks Debentures..... | 99,735 |
| Light and Power Debentures.... | 44,758 |
| Net Debenture Debt..... | \$ 21,067 |
| Local Improvement Debt..... | 2,598 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 3,064 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 117,539 |
| Tax Rate, General, 47 mills. School, 9 mills. | |
| Area, 2,077 acres. | |
| Population, 1,600. | |

CANADIAN MUNICIPAL STATISTICS

Town of Taber, Alta.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$895,156 |
| Exemptions not included above..... | 14,480 |
| General Debenture Debt..... | 147,386 |
| Less, Sinking Fund..... | \$ 2,553 |
| Waterworks Debentures..... | 63,146 |
| Light and Power Debentures.... | 31,812 |
| Net Debenture Debt..... | \$ 49,875 |
| Value of Municipality's Assets..... | 220,154 |
| Tax Rate, General, 40 mills. School, 15 mills. | |
| Area, 2,300 acres. | |
| Population, 1,500. | |

Town of Raymond, Alta.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,800,000 |
| General Debenture Debt..... | 54,642 |
| Less, Waterworks Debentures..... | \$54,642 |
| Net Debenture Debt..... | Nil |
| Local Improvement Debt..... | 500 |
| Value of Municipality's Assets..... | 90,492 |
| Tax Rate, General, 25 mills. School, 7.5 mills. | |
| Area, 1,200 acres. | |
| Population, 1,500. | |

WOOD, GUNDY AND COMPANY

Town of Cardston, Alta.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$1,769,154 |
| General Debenture Debt..... | 86,585 |
| Local Improvement Debt..... | 22,149 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 174,420 |
| Tax Rate, General, 13 mills. School, 12 mills. | |
| Area, 1,280 acres. | |
| Population, 1,400. | |

Town of Magrath, Alta.

| | |
|--|--------------------|
| Assessed Value for Taxation..... | \$146,366 |
| General Debenture Debt..... | 11,245 |
| Less, Waterworks Debentures..... | \$9,100 9,100 |
| Net Debenture Debt..... | \$ 2,145 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, \$1,414)..... | 10,563 |
| Value of Municipality's Assets..... | 36,639 |
| Tax Rate, General, 24.5 mills. School, 11 mills. | |
| Area, 960 acres. | |
| Population, 1,400. | |

CANADIAN MUNICIPAL STATISTICS

Town of Blairmore, Alta.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$345,800 |
| Exemptions not included above..... | 8,680 |
| General Debenture Debt..... | 59,571 |
| Less, Waterworks Debentures..... | <u>\$50,525</u> 50,525 |
| Net Debenture Debt..... | \$ 9,046 |
| Value of Municipality's Assets..... | 88,659 |

Tax Rate, Total, 32 mills.

Population, 1,300.

Town of Lacombe, Alta.

| | |
|-------------------------------------|------------------------|
| Assessed Value for Taxation..... | \$588,628 |
| General Debenture Debt..... | 75,429 |
| Less, Light and Power Debentures.. | <u>\$28,770</u> 28,770 |
| Net Debenture Debt..... | \$ 46,659 |
| Value of Municipality's Assets..... | 113,589 |

Tax Rate, General, 25 mills. School, 15 mills.

Area, 640 acres.

Population, 1,300.

WOOD, GUNDY AND COMPANY

Town of High River, Alta.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$741,033 |
| Exemptions not included above..... | 40,125 |
| General Debenture Debt..... | 131,334 |
| Less, Waterworks Debentures..... | \$97,609 |
| Light and Power Debentures.... | 22,833 |
| Net Debenture Debt..... | \$10,892 |
| Local Improvement Debt..... | 4,578 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 68,603 |
| Tax Rate, General, 32 mills. School, 13 mills. | |
| Area, 640 acres. | |
| Population, 1,300. | |

Town of Vermilion, Alta.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,155,796 |
| Exemptions not included above..... | 39,425 |
| General Debenture Debt..... | 53,048 |
| Less, Light and Power Debentures.. | \$17,236 |
| Net Debenture Debt..... | \$35,812 |
| Value of Municipality's Assets..... | 36,903 |
| Tax Rate, General, 13 mills. School, 7 mills. | |
| Population, 1,200. | |

CANADIAN MUNICIPAL STATISTICS

Town of Pincher Creek, Alta.

| | |
|--|---------------|
| Assessed Value for Taxation..... | \$450,141 |
| Exemptions not included above..... | 21,560 |
| General Debenture Debt..... | 79,096 |
| Less, Sinking Fund..... | \$ 1,249 |
| Light and Power Debentures.... | 22,404 |
| | <u>23,653</u> |
| Net Debenture Debt..... | \$55,443 |
| Local Improvement Debt..... | 5,286 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 2,185 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 97,855 |
| Tax Rate, General, 30 mills. School, 12 mills. | |
| Area, 560 acres. | |
| Population, 1,026. | |

Town of Bassano, Alta.

| | |
|---|----------------|
| Assessed Value for Taxation..... | \$1,186,763 |
| Exemptions not included above..... | 184,660 |
| General Debenture Debt..... | 235,200 |
| Less, Sinking Fund..... | \$ 6,147 |
| Waterworks Debentures..... | 193,000 |
| Light and Power Debentures.... | 25,000 |
| | <u>224,147</u> |
| Net Debenture Debt..... | \$ 11,053 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$459)..... | 9,541 |
| Value of Municipality's Assets..... | 308,644 |
| Tax Rate, General, 26 mills. School, 1 mill. | |
| Area, 800 acres. | |
| Population, 1,000. | |

Town of Wainwright, Alta.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$789,520 |
| General Debenture Debt..... | 59,186 |
| Tax Rate, General, 24 mills. School, 6 mills. | |
| Population, 1,000. | |

Town of Castor, Alta.

| | |
|---|-----------------|
| Assessed Value for Taxation..... | \$430,000 |
| Exemptions not included above..... | 16,000 |
| General Debenture Debt..... | 53,120 |
| Less, Light Debentures..... | \$31,954 31,954 |
| Net Debenture Debt..... | \$ 21,166 |
| Value of Municipality's Assets..... | 176,572 |
| Tax Rate, General, 69 mills. School, 3.5 mills. | |
| Population, 750. | |

CANADIAN MUNICIPAL STATISTICS

1. The following table shows the population of the municipalities of the Province of Ontario, as reported by the municipalities themselves, for the year 1901.

| Municipality | | Population | |
|----------------|--|------------|--|
| Toronto | | 278,279 | |
| Ottawa | | 165,542 | |
| Montreal | | 128,555 | |
| Quebec | | 108,781 | |
| Windsor | | 85,421 | |
| Hamilton | | 75,321 | |
| London | | 65,421 | |
| Kitchener | | 55,421 | |
| Waterloo | | 45,421 | |
| Brantford | | 35,421 | |
| Shelburne | | 25,421 | |
| Niagara Falls | | 15,421 | |
| St. Catharines | | 10,421 | |
| Wellington | | 5,421 | |
| Kamloops | | 4,421 | |
| Vancouver | | 3,421 | |
| Victoria | | 2,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
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| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
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| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
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| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
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| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
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| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
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| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
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| Edmonton | | 1,421 | |
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| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
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| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
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| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
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| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |
| Winnipeg | | 1,421 | |
| Brandon | | 1,421 | |
| Saskatoon | | 1,421 | |
| Regina | | 1,421 | |
| Calgary | | 1,421 | |
| Edmonton | | 1,421 | |

WOOD GUNDY AND COMPANY

CANADIAN MUNICIPAL STATISTICS

Province of British Columbia

| | |
|--|----------------------|
| Area..... | 356,000 square miles |
| Population, 1915-16..... | 425,000 |
| 1901..... | 178,657 |
| Funded Debt..... | \$ 21,153,146 |
| Sinking Fund..... | \$2,976,713 |
| Provincial Guarantees..... | \$73,782,072 |
| Annual Dominion Government Sub- sidy..... | \$723,135 |
| Revenue for last fiscal year..... | \$6,291,693 |
| Expenditure for last fiscal year..... | \$9,880,662 |
| Approximate assessable value of all property within the Province..... | \$810,000,000 |
| Provincial Assets..... | \$283,000,000 |

CANADIAN MUNICIPAL STATISTICS

City of Vancouver, B.C.

| | |
|---|---------------|
| Assessed Value for Taxation..... | \$139,463,435 |
| Exemptions not included above..... | 74,895,475 |
| General Debenture Debt..... | 29,208,937 |
| Less, Sinking Fund..... | \$3,117,761 |
| Waterworks Debentures..... | 4,749,351 |
| Net Debenture Debt..... | \$21,341,825 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, \$909,668)..... | 5,293,971 |
| Revenue from Public Utilities..... | 326,053 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 49,619,520 |
| Tax Rate, General, 19.902 mills. School, 4.542 mills. | |
| Area, 10,547 acres. | |
| Population, 97,995. | |

City of Victoria, B.C.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$87,943,650 |
| Exemptions not included above..... | 15,513,870 |
| General Debenture Debt..... | 12,301,937 |
| Less, Sinking Fund..... | \$1,309,294 |
| Waterworks Debentures..... | 4,327,000 |
| Street Lighting Debentures..... | 130,000 |
| Net Debenture Debt..... | \$ 6,535,643 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, \$546,904)..... | 5,661,251 |
| Revenue from Public Utilities..... | 182,011 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 26,000,000 |
| Tax Rate, Total, 19 mills. | |
| Area, 4,637 acres. | |
| Population, 45,000. | |

City of New Westminster, B.C.

| | |
|---|--------------|
| Assessed Value for Taxation..... | \$15,038,725 |
| Exemptions not included above..... | 4,526,125 |
| General Debenture Debt..... | 4,614,226 |
| Less, Sinking Fund..... | \$361,463 |
| Waterworks Debentures..... | 916,500 |
| Light and Power Debentures..... | 206,000 |
| Net Debenture Debt..... | \$3,130,263 |
| Local Improvement Debt..... | 1,291,600 |
| Revenue from Public Utilities..... | 102,902 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 5,089,962 |
| Tax Rate, General, 20.28 mills. School, 6.12 mills. | |
| Area, 3,480 acres. | |
| Population, 15,000. | |

City of Nanaimo, B.C.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$5,572,635 |
| Exemptions not included above..... | 311,375 |
| General Debenture Debt..... | 698,000 |
| Less, Sinking Fund..... | \$129,604 |
| Waterworks Debentures..... | 333,000 |
| Net Debenture Debt..... | \$235,396 |
| Local Improvement Debt..... | 339,025 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 23,490 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 853,706 |
| Tax Rate, General, 27.8 mills. School, 6 mills. | |
| Area, 700 acres. | |
| Population, 7,500. | |

CANADIAN MUNICIPAL STATISTICS

City of Nelson, B.C.

| | |
|---|----------------|
| Assessed Value for Taxation..... | \$4,442,911 |
| Exemptions not included above..... | 536,935 |
| General Debenture Debt..... | 812,000 |
| Less, Sinking Fund..... | \$274,394 |
| Waterworks Debentures..... | 97,500 |
| Light and Power Debentures.... | 355,000 |
| Street Railway Debentures.... | 81,000 |
| Gas Debentures..... | 50,000 |
| | <u>857,894</u> |
| Net Debenture Debt..... | Nil |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$1,818) | \$ 37,249 |
| Revenue from Public Utilities..... | 19,786 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,236,198 |
| Tax Rate, General, 31 mills. School, 7 mills. | |
| Area, 536 acres. | |
| Population, 7,000. | |

City of North Vancouver, B.C.

| | |
|--|----------------|
| Assessed Value for Taxation..... | \$12,337,195 |
| Exemptions not included above..... | 3,773,545 |
| General Debenture Debt..... | 1,867,899 |
| Less, Sinking Fund..... | \$186,537 |
| Waterworks Debentures..... | 601,000 |
| Light and Power Debentures.... | 180,000 |
| | <u>967,537</u> |
| Net Debenture Debt | 900,362 |
| Local Improvement Debt | 1,073,240 |
| Value of Municipality's Assets..... | 4,331,446 |
| Tax Rate, General, 17.88 mills. School, 3.6 mills. | |
| Area, 2,950 acres. | |
| Population, 6,500. | |

WOOD, GUNDY AND COMPANY

City of Prince Rupert, B.C.

| | |
|---|----------------|
| Assessed Value for Taxation..... | \$13,841,814 |
| Exemptions not included above..... | 5,875,985 |
| General Debenture Debt..... | 951,000 |
| Less, Sinking Fund..... | \$ 74,285 |
| Waterworks Debentures..... | 130,000 |
| Light and Power Debentures.... | 616,000 |
| Telephone Debentures..... | 40,000 |
| | <u>860,285</u> |
| Net Debenture Debt..... | \$ 90,715 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, \$87,561) | 830,240 |
| Value of Municipality's Assets..... | 2,420,000 |
| Tax Rate, General, 8 mills. School, 2 mills. | |
| Area, 2,240 acres. | |
| Population, 6,004. | |

City of Kamloops, B.C.

| | |
|---|------------------|
| Assessed Value for Taxation..... | \$5,390,620 |
| Exemptions not included above..... | 997,310 |
| General Debenture Debt..... | 1,093,500 |
| Less, Sinking Fund..... | \$118,498 |
| Waterworks Debentures..... | 329,000 |
| Light and Power Debentures.... | 218,500 |
| Hydro-Electric Debentures..... | 345,000 |
| | <u>1,010,998</u> |
| Net Debenture Debt..... | \$ 82,502 |
| Net Local Improvement Debt | |
| (After deducting Sinking Fund of \$38,442)..... | 113,431 |
| Revenue from Public Utilities..... | 30,111 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 1,535,223 |
| Tax Rate, General, 25.5 mills. School, 5.1 mills. | |
| Area, 912 acres. | |
| Population, 5,500. | |

CANADIAN MUNICIPAL STATISTICS

City of Fernie, B.C.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$1,568,010 |
| Exemptions not included above..... | 341,439 |
| General Debenture Debt..... | 410,400 |
| Less, Sinking Fund..... | \$ 68,640 |
| Waterworks Debentures..... | 119,000 |
| Light and Power Debentures.... | 74,000 |
| Net Debenture Debt..... | \$148,760 |
| Local Improvement Debt..... | 12,783 |
| Value of Municipality's Assets..... | 582,847 |
| Tax Rate, General, 13.5 mills. School, 10.5 mills. | |
| Area, 331 acres. | |
| Population, 5,000. | |

City of Trail, B.C.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$982,800 |
| Exemptions not included above..... | 66,795 |
| General Debenture Debt..... | 39,090 |
| Less, Sinking Fund..... | \$ 8,110 |
| Waterworks Debentures..... | 15,000 |
| Net Debenture Debt..... | \$15,980 |
| Local Improvement Debt..... | 12,410 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 5,859 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 99,207 |
| Tax Rate, General, 19.6 mills. School, 5.4 mills. | |
| Area, 664 acres. | |
| Population, 4,500. | |

City of Vernon, B.C.

| | |
|---|----------------|
| Assessed Value for Taxation..... | \$2,962,038 |
| Exemptions not included above..... | 669,750 |
| General Debenture Debt..... | 663,500 |
| Less, Sinking Fund..... | \$ 82,984 |
| Waterworks Debentures..... | 242,500 |
| Light and Power Debentures.... | 189,000 |
| | <u>514,484</u> |
| Net Debenture Debt..... | \$ 149,016 |
| Value of Municipality's Assets..... | 1,079,345 |
| Tax Rate, General, 24 mills. School, 6 mills. | |
| Area, 2,000 acres. | |
| Population, 3,500. | |

City of Rossland, B.C.

| | |
|---|----------------|
| Assessed Value for Taxation..... | \$1,790,045 |
| Exemptions not included above..... | 601,355 |
| General Debenture Debt..... | 176,000 |
| Less, Sinking Fund..... | \$52,420 |
| Waterworks Debentures..... | 51,500 |
| | <u>103,920</u> |
| Net Debenture Debt..... | \$ 72,080 |
| Value of Municipality's Assets..... | 182,839 |
| Tax Rate, General, 31 mills. School, 5 mills. | |
| Area, 1,920 acres. | |
| Population, 3,500. | |

CANADIAN MUNICIPAL STATISTICS

City of Revelstoke, B.C.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$2,142,060 |
| Exemptions not included above..... | 488,200 |
| General Debenture Debt..... | 566,275 |
| Less, Sinking Fund..... | \$104,813 |
| Waterworks Debentures..... | 57,700 |
| Light and Power Debentures... | 286,145 |
| Net Debenture Debt..... | \$117,617 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, \$38,171)..... | 126,556 |
| Revenue from Public Utilities..... | 31,205 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 982,284 |
| Tax Rate, General, 14.5 mills. School, 8 mills. | |
| Area, 595 acres. | |
| Population, 3,000. | |

City of Ladysmith, B.C.

| | |
|--|-----------|
| Assessed Value for Taxation..... | \$979,495 |
| Exemptions not included above..... | 98,000 |
| General Debenture Debt..... | 85,000 |
| Less, Sinking Fund..... | \$13,371 |
| Light and Power Debentures... | 25,000 |
| Net Debenture Debt..... | \$ 46,629 |
| Local Improvement Debt..... | 11,477 |
| Value of Municipality's Assets..... | 954,495 |
| Tax Rate, General, 16.75 mills. School, 7 mills. | |
| Area, 640 acres. | |
| Population, 2,500. | |

WOOD, GUNDY AND COMPANY

City of Kelowna, B.C.

| | |
|---|----------------------|
| Assessed Value for Taxation..... | \$1,834,300 |
| Exemptions not included above..... | 1,743,725 |
| General Debenture Debt..... | 382,000 |
| Less, Sinking Fund..... | \$ 27,000 |
| Waterworks and Electric Light Debentures..... | 155,500 182,500 |
| Net Debenture Debt..... | \$199,500 |
| Local Improvement Debt..... | 51,309 |
| (Property owners' share only) | |
| Revenue from Public Utilities..... | 11,700 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 583,000 |
| Tax Rate, General, 20.5 mills. School, 5.5 mills. | |
| Area, 1,281 acres. | |
| Population, 2,500. | |

City of Cranbrook, B.C.

| | |
|---|----------------------|
| Assessed Value for Taxation..... | \$1,317,775 |
| Exemptions not included above..... | 500,000 |
| General Debenture Debt..... | 357,176 |
| Less, Sinking Fund..... | \$ 13,277 |
| Waterworks Debentures..... | 165,602 178,879 |
| Net Debenture Debt..... | \$178,297 |
| Local Improvement Debt..... | 7,500 |
| Revenue from Public Utilities..... | 3,757 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 505,513 |
| Tax Rate, General, 25.7 mills. School, 5.3 mills. | |
| Area, 200 acres. | |
| Population, 2,500. | |

CANADIAN MUNICIPAL STATISTICS

City of Merritt, B.C.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$618,060 |
| Exemptions not included above..... | 572,167 |
| General Debenture Debt..... | 103,000 |
| Less, Sinking Fund..... | \$ 9,799 |
| Waterworks Debentures..... | 45,000 |
| Light and Power Debentures.... | 25,000 |
| Net Debenture Debt..... | \$ 23,201 |
| Revenue from Public Utilities..... | 3,631 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 187,016 |
| Tax Rate, General, 27 mills. School, 8 mills. | |
| Area, 1,640 acres. | |
| Population, 2,500. | |

City of Port Coquitlam, B.C.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$3,625,446 |
| Exemptions not included above..... | 42,550 |
| General Debenture Debt..... | 426,500 |
| Less, Sinking Fund..... | \$ 18,785 |
| Waterworks Debentures..... | 100,000 |
| Net Debenture Debt..... | \$307,715 |
| Value of Municipality's Assets..... | 620,860 |
| Tax Rate, General, 16.52 mills. School, 1 mill. | |
| Area, 6,200 acres. | |
| Population, 2,300. | |

WOOD, GUNDY AND COMPANY

City of Grand Forks, B.C.

| | |
|---|----------------|
| Assessed Value for Taxation..... | \$1,512,305 |
| Exemptions not included above..... | 415,400 |
| General Debenture Debt..... | 202, 300 |
| Less, Sinking Fund..... | \$46,905 |
| Waterworks Debentures..... | 80,800 |
| Light and Power Debentures... | 18,000 |
| | <u>145,705</u> |
| Net Debenture Debt..... | \$ 56,595 |
| Revenue from Public Utilities..... | 16,614 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 265,594 |
| Tax Rate, General, 24.5 mills. School, 5.5 mills. | |
| Area, 1,700 acres. | |
| Population, 2,000. | |

City of Chilliwack, B.C.

| | |
|--|---------------|
| Assessed Value for Taxation..... | \$1,853,325 |
| Exemptions not included above..... | 285,750 |
| General Debenture Debt..... | 201,937 |
| Less, Sinking Fund..... | \$14,456 |
| | <u>14,456</u> |
| Net Debenture Debt..... | \$187,481 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund of \$2,916)..... | 10,738 |
| Value of Municipality's Assets..... | 300,562 |
| Tax Rate, General, 28 mills. School, 10 mills. | |
| Area, 1,040 acres. | |
| Population, 1,800. | |

CANADIAN MUNICIPAL STATISTICS

City of Duncan, B.C.

| | |
|---|---------------|
| Assessed Value for Taxation..... | \$1,451,880 |
| Exemptions not included above..... | 135,100 |
| General Debenture Debt..... | 135,000 |
| Less, Sinking Fund..... | \$10,453 |
| Waterworks Debentures..... | 25,000 |
| Light and Power Debentures.... | 65,000 |
| | <hr/> 100,453 |
| Net Debenture Debt..... | \$34,547 |
| Local Improvement Debt..... | 3,100 |
| Value of Municipality's Assets..... | 32,133 |
| Tax Rate, General, 10.5 mills. School, 4.5 mills. | |
| Area, 500 acres. | |
| Population, 1,700. | |

City of Cumberland, B.C.

| | |
|---|-----------|
| Assessed Value for Taxation..... | \$348,515 |
| Exemptions not included above..... | 41,500 |
| Local Improvement Debt..... | 9,659 |
| Tax Rate, General, 15 mills. School, 7 mills. | |
| Area, 640 acres. | |
| Population, 1,600. | |

WOOD, GUNDY AND COMPANY

City of Port Moody, B.C.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$1,795,840 |
| Exemptions not included above..... | 738,100 |
| General Debenture Debt..... | 124,004 |
| Less, Sinking Fund..... | \$ 5,280 |
| Waterworks Debentures..... | 80,000 |
| | <hr/> |
| Net Debenture Debt..... | \$ 38,724 |
| Local Improvement Debt..... | 41,296 |
| (Property owners' share only) | |
| Value of Municipality's Assets..... | 191,984 |
| Tax Rate, General, 15.5 mills. School, 2 mills. | |
| Area, 2,980 acres. | |
| Population, 1,500. | |

City of Armstrong, B.C.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$1,158,425 |
| Exemptions not included above..... | 87,200 |
| General Debenture Debt..... | 150,166 |
| Less, Sinking Fund..... | \$17,121 |
| Waterworks Debentures..... | 41,000 |
| Light and Power Debentures.... | 78,000 |
| | <hr/> |
| Net Debenture Debt..... | \$ 14,045 |
| Value of Municipality's Assets..... | 218,050 |
| Tax Rate, General, 11.22 mills. School, 5 mills. | |
| Area, 1,000 acres. | |
| Population, 1,500. | |

CANADIAN MUNICIPAL STATISTICS

City of Kaslo, B.C.

| | |
|---|--------------------|
| Assessed Value for Taxation..... | \$571,356 |
| Exemptions not included above..... | 147,826 |
| General Debenture Debt..... | 51,300 |
| Less, Sinking Fund..... | \$ 3,722 |
| Light and Power Debentures.... | 29,300 33,022 |
| Net Debenture Debt..... | \$ 18,278 |
| Revenue from Public Utilities..... | 3,257 |
| (After deducting depreciation and fixed charges) | |
| Value of Municipality's Assets..... | 102,778 |
| Tax Rate, General, 23.66 mills. School, 10 mills. | |
| Area, 406 acres. | |
| Population, 1,200. | |

City of Phoenix, B.C.

| | |
|---|--------------------|
| Assessed Value for Taxation..... | \$623,960 |
| General Debenture Debt..... | 6,000 |
| Less, Sinking Fund..... | \$2,382 2,382 |
| Net Debenture Debt..... | \$ 3,618 |
| Value of Municipality's Assets..... | 54,548 |
| Tax Rate, General, 20 mills. School, 7 mills. | |
| Area, 148 acres. | |
| Population, 1,200. | |

WOOD, GUNDY AND COMPANY

City of Enderby, B.C.

| | | |
|---|-----------------|------------------|
| Assessed Value for Taxation..... | | \$696,701 |
| Exemptions not included above..... | | 144,285 |
| General Debenture Debt..... | | 90,250 |
| Less, Sinking Fund..... | \$11,534 | |
| Waterworks Debentures..... | 29,500 | 41,034 |
| Net Debenture Debt..... | | \$ 49,216 |
| Net Local Improvement Debt | | |
| (Property owners' share only, after deducting | | |
| Sinking Fund, \$675)..... | | 8,575 |
| Revenue from Public Utilities..... | | 2,993 |
| (After deducting operating expenses) | | |
| Value of Municipality's Assets..... | | 176,151 |
| Tax Rate, General, 16 mills. School, 7 mills. | | |
| Area, 655 acres. | | |
| Population, 900. | | |

District of South Vancouver, B.C.

| | | |
|---|-------------------|---------------------|
| Assessed Value for Taxation..... | | \$21,339,524 |
| Exemptions not included above..... | | 89,267 |
| General Debenture Debt..... | | 5,537,321 |
| Less, Sinking Fund..... | \$ 164,040 | |
| Waterworks Debentures..... | 1,013,050 | 1,177,090 |
| Net Debenture Debt..... | | \$4,360,231 |
| Net Local Improvement Debt | | |
| (Property owners' share only, after deducting | | |
| Sinking Fund, \$7,947)..... | | 150,994 |
| Revenue from Public Utilities..... | | 20,237 |
| (After deducting operating expenses) | | |
| Value of Municipality's Assets..... | | 8,005,653 |
| Tax Rate, Improved, 27 mills. Unimproved, 47 mills. | | |
| Area, 9,200 acres. | | |
| Population, 25,000. | | |

CANADIAN MUNICIPAL STATISTICS

District of Point Grey, B.C.

| | |
|---|---------------------|
| Assessed Value for Taxation..... | \$24,125,418 |
| Exemptions not included above..... | 252,698 |
| General Debenture Debt..... | 5,194,771 |
| Less, Sinking Fund..... | \$ 61,405 |
| Waterworks Debentures..... | 1,454,018 1,515,423 |
| Net Debenture Debt..... | \$3,679,348 |
| Local Improvement Debt..... | 2,900 |
| Revenue from Public Utilities..... | 31,067 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 6,153,581 |
| Tax Rate, Improved, 20 mills. Unimproved, 30.5 mills. | |
| Area, 12,000 acres. | |
| Population, 15,000. | |

District of Burnaby, B.C.

| | |
|---|-----------------|
| Assessed Value for Taxation..... | \$21,878,190 |
| Exemptions not included above..... | 4,263,390 |
| General Debenture Debt..... | 2,287,150 |
| Less, Sinking Fund..... | \$109,810 |
| Waterworks Debentures..... | 668,650 778,460 |
| Net Debenture Debt..... | \$1,508,690 |
| Revenue from Public Utilities..... | 11,467 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 3,302,748 |
| Tax Rate, Improved, 15 mills. Unimproved, 34 mills. | |
| Area, 22,400 acres. | |
| Population, 12,000. | |

District of Saanich, B.C.

| | | |
|--|--------------|-----------|
| Assessed Value for Taxation..... | \$22,075,989 | |
| General Debenture Debt..... | | 858,500 |
| Less, Sinking Fund..... | \$104,273 | |
| Waterworks Debentures..... | 375,000 | 479,273 |
| Net Debenture Debt..... | \$ | 379,227 |
| Local Improvement Debt..... | | 116,469 |
| Value of Municipality's Assets..... | | 1,251,140 |
| Tax Rate, General, 6 mills. School, 1.5 mills. | | |
| Area, 45,000 acres. | | |
| Population, 8,000. | | |

District of Richmond, B.C.

| | | |
|--|-------------|-----------|
| Assessed Value for Taxation..... | \$5,676,937 | |
| Exemptions not included above..... | | 77,161 |
| General Debenture Debt..... | | 703,800 |
| Less, Sinking Fund..... | \$ 29,185 | |
| Waterworks Debentures..... | 365,000 | 394,185 |
| Net Debenture Debt..... | \$ | 309,615 |
| Local Improvement Debt..... | | 70,621 |
| Value of Municipality's Assets..... | | 1,020,856 |
| Tax Rate, General, 9.5 mills. School, 3 mills. | | |
| Area, 30,000 acres. | | |
| Population, 7,000. | | |

CANADIAN MUNICIPAL STATISTICS

District of Oak Bay, B.C.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$7,255,674 |
| Exemptions not included above..... | 3,203,336 |
| General Debenture Debt..... | 793,000 |
| Less, Sinking Fund..... | \$ 90,303 |
| Waterworks Debentures..... | 200,000 |
| Net Debenture Debt..... | \$502,697 |
| Net Local Improvement Debt (After deducting Sinking Fund, \$128,549)..... | 351,675 |
| Value of Municipality's Assets..... | 909,030 |
| Tax Rate, General, 8.2 mills. School, 3 mills. | |
| Area, 2,552 acres. | |
| Population, 5,100. | |

District of Esquimalt, B.C.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$8,132,075 |
| Exemptions not included above..... | 2,079,125 |
| General Debenture Debt..... | 427,500 |
| Less, Sinking Fund..... | \$12,237 |
| Net Debenture Debt..... | \$415,263 |
| Value of Municipality's Assets..... | 75,302 |
| Tax Rate, General, 9.5 mills. School, 2.5 mills. | |
| Area, 1,500 acres. | |
| Population, 5,000. | |

District of Surrey, B.C.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$5,006,825 |
| General Debenture Debt..... | Nil |
| Value of Municipality's Assets..... | 100,583 |
| Tax Rate, General, 9 mills. School, 2.5 mills. | |
| Area, 76,000 acres. | |
| Population, 5,000. | |

District of Delta, B.C.

| | |
|--|----------------|
| Assessed Value for Taxation..... | \$6,713,621 |
| Exemptions not included above..... | 107,800 |
| General Debenture Debt..... | 220,000 |
| Less, Sinking Fund..... | \$ 29,346 |
| Waterworks Debentures..... | 205,000 |
| | <u>234,346</u> |
| Net Debenture Debt..... | Nil |
| Local Improvement Debt..... | \$ 94,217 |
| Value of Municipality's Assets..... | 493,200 |
| Tax Rate, General, 6.25 mills. School, 1.67 mills. | |
| Area, 42,000 acres. | |
| Population, 4,000. | |

CANADIAN MUNICIPAL STATISTICS

District of North Vancouver, B.C.

| | |
|--|--------------|
| Assessed Value for Taxation..... | \$10,866,971 |
| Exemptions not included above..... | 732,972 |
| General Debenture Debt..... | 1,137,000 |
| Less, Sinking Fund..... | \$ 67,141 |
| Waterworks Debentures..... | 155,000 |
| Assumed by West Vancouver.. | 156,000 |
| | 378,141 |
| Net Debenture Debt..... | \$ 758,859 |
| Local Improvement Debt..... | 137,071 |
| Value of Municipality's Assets..... | 1,747,667 |
| Tax Rate, General, 17 mills. School, 1.25 mills. | |
| Area, 48,000 acres. | |
| Population, 4,000. | |

District of Spallumcheen, B.C.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$2,187,325 |
| Exemptions not included above..... | 544,435 |
| General Debenture Debt..... | 91,821 |
| Less, Sinking Fund..... | \$41,620 |
| Waterworks Debentures..... | 54,071 |
| Light and Power Debentures... | 15,000 |
| | 110,691 |
| Net Debenture Debt..... | Nil |
| Value of Municipality's Assets..... | \$178,188 |
| Tax Rate, General, 6.67 mills. School, 3.5 mills. | |
| Area, 65,000 acres. | |
| Population, 3,500. | |

District of Maple Ridge, B.C.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$2,524,740 |
| Exemptions not included above..... | 52,300 |
| General Debenture Debt..... | 8,000 |
| Tax Rate, General, 8 mills. School, 4 mills. | |
| Area, 45,000 acres. | |
| Population, 3,000. | |

District of Penticton, B.C.

| | |
|--|----------------|
| Assessed Value for Taxation..... | \$2,071,600 |
| Exemptions not included above..... | 1,634,317 |
| General Debenture Debt..... | 485,700 |
| Less, Sinking Fund..... | \$ 18,836 |
| Waterworks Debentures..... | 168,000 |
| Light and Power Debentures.... | 87,000 |
| Irrigation Debentures..... | 110,000 |
| | <u>383,836</u> |
| Net Debenture Debt..... | \$101,864 |
| Net Local Improvement Debt | |
| (Property owners' share only, after deducting | |
| Sinking Fund, \$5,738)..... | 15,362 |
| Revenue from Public Utilities..... | 22,451 |
| (After deducting operating expenses) | |
| Value of Municipality's Assets..... | 646,147 |
| Tax Rate, General, 17.33 mills. School, 14.67 mills. | |
| Area, 7,044 acres. | |
| Population, 2,750. | |

CANADIAN MUNICIPAL STATISTICS

District of Summerland, B.C.

| | |
|---|-------------|
| Assessed Value for Taxation..... | \$3,030,325 |
| Exemptions not included above..... | 1,385,925 |
| General Debenture Debt..... | 330,000 |
| Less, Sinking Fund..... | \$39,996 |
| Waterworks Debentures..... | 62,000 |
| Light and Power Debentures... | 19,500 |
| Net Debenture Debt..... | \$208,504 |
| Value of Municipality's Assets..... | 447,385 |
| Tax Rate, General, 14 mills. School, 4.5 mills. | |
| Area, 13,000 acres. | |
| Population, 2,500. | |

District of North Cowichan, B.C.

| | |
|--|-------------|
| Assessed Value for Taxation..... | \$4,791,329 |
| Exemptions not included above..... | 22,400 |
| General Debenture Debt..... | 50,000 |
| Value of Municipality's Assets..... | 91,495 |
| Tax Rate, General, 4.8 mills. School, 1.7 mills. | |
| Area, 35,000 acres. | |
| Population, 1,500. | |

District of Salmon Arm, B.C.

| | |
|-------------------------------------|----------------|
| Assessed Value for Taxation..... | \$1,018,876 |
| Exemptions not included above..... | 707,550 |
| General Debenture Debt..... | 2,500 |
| Less, Sinking Fund..... | \$168 168 |
| Net Debenture Debt..... | \$ 2,332 |
| Value of Municipality's Assets..... | 24,018 |

Tax Rate, General, 7.25 mills. School, 2.75 mills.

Area, 46,080 acres.

Population, 1,500.

District of Coquitlam, B.C.

| | |
|-------------------------------------|-------------|
| Assessed Value for Taxation..... | \$2,233,238 |
| Exemptions not included above..... | 810 |
| General Debenture Debt..... | 82,500 |
| Value of Municipality's Assets..... | 156,760 |

Tax Rate, General, 10.24 mills. School, 1.7 mills.

Area, 37,120 acres.

Population, 1,250.



Summary of Municipal Law

By
ALEXANDER BRUCE, K.C.

(LETTERHEAD OF ALEXANDER BRUCE, K.C.)

Messrs. WOOD, GUNDY & Co.,
TORONTO.

February 13th, 1917.

DEAR SIRs,—

In 1915 I prepared, at your request, a summary of the Municipal Laws of the Province of Ontario and the four provinces lying west thereof relating to Municipal Debentures, and you have now asked me to revise the same and bring it down to the present date, and also to include the Provinces of Quebec, New Brunswick and Nova Scotia.

I have accordingly revised my former work and, in the case of the Province of Quebec have had a memorandum prepared by Mr. Falconer, K.C., of Montreal, a member of the firm of solicitors for the Bank of Montreal at Head Office; and that for Nova Scotia has been prepared by Messrs. Henry, Rogers, Harris & Stewart, of Halifax, and both these memoranda have been perused and considered by me and found to express correctly the state of the existing law as to the issue of Debentures of these provinces.

I have prepared a brief memorandum of the very limited provisions in the Province of New Brunswick as to the issue of Debentures.

You will see that in each of the Provinces of Ontario, Manitoba and British Columbia, there is a Municipal Act which contains all the Municipal Law applicable to all classes of municipalities. In Saskatchewan there are four such Acts, one applying to each, namely, Cities

Towns, Villages and Rural Municipalities; and in Alberta there are three Acts, one each for Towns, Villages and Rural Municipalities, while all Cities, and some Towns, have their own special Acts.

In Manitoba the Cities of Winnipeg, St. Boniface and Portage la Prairie, and perhaps some other Cities and Towns, have special charters, and in British Columbia the City of Vancouver has a special charter, while in the case of many of the Municipalities in the different provinces there are pieces of special legislation, so that it is always advisable in examining the securities of any Municipality to enquire what, if any, special legislation it has.

It will also be seen from the summary on the laws of New Brunswick and Nova Scotia, that all the Cities therein, and some of the Towns, have special Acts of Incorporation.

A. BRUCE.

PROVINCE OF NOVA SCOTIA

I.—MUNICIPAL DEBENTURES GENERALLY.

1. Authority to Borrow. Municipalities in Nova Scotia must apply to the Legislature for approval of each issue of Debentures except those issued for school purposes. The term, rate of interest and the amount of annual sinking fund deposits, are matters to be dealt with by the Special Act.

2. Act of 1914. All other matters are dealt with by the Municipal Debentures Act, 1914, which consolidates and amends the previous legislation and provides forms of the Debentures and coupons.

Commissioner of Municipal Sinking Funds The Act provides for the appointment of an officer called the Commissioner of Municipal Sinking Funds, whose duties may be summarized as follows:—

- (1) To see that the Debentures and coupons are in the form provided by the Act.
- (2) To sign a certificate endorsed on each Debenture to the effect that the Debenture is one of an issue authorized by an Act of the Legislature.
- (3) To see that the proper sum is deposited in the sinking fund each year; and if there is a default, to sue the Municipality for the amount.
- (4) To receive from each municipality annual returns showing the amount raised for sinking fund requirements and how it has been applied.

The Commissioner has also power to make regulations providing for:

- (1) The supplying to Municipalities of Debentures of uniform style on lithographed forms.
- (2) The methods by which a municipality shall keep its sinking fund account.

WOOD, GUNDY AND COMPANY

- (3) Any matter necessary for the efficient performance of his duties under the Act.

Curative A Debenture issued in accordance with the Act and certified by the Commissioner is binding on the Municipality and its validity cannot be questioned in any court.

In cases where there has not been strict compliance with the Special Act authorizing the issue, the Commissioner may nevertheless, if he thinks that there has been substantial compliance therewith, sign the certificate on the Debenture.

Departure from the forms given in the Act or non-compliance with the requirement of the Act does not invalidate such irregular or informal Debenture. A holder may sue the Municipality for an order requiring the issue of a new and proper Debenture.

Sinking Fund The sinking fund may be deposited in a chartered bank doing business in Nova Scotia or may be paid to a trust company appointed for the purpose by the Governor-in-Council. Any premium realized on the sale of Debentures must be paid into the sinking fund.

Redemption Right The Municipality has the right at any time to apply the sinking fund to purchase any Debentures of the series. The purchase must be made through the Commissioner and at a price not exceeding par.

Registration Unless registered under the Act, Municipal Debentures as well as the coupons are payable to bearer and transferable by delivery.

A Debenture Register Book may be kept by the clerk or by a Trust Company appointed by the Municipality. When a Debenture has been registered it is transferable only by the registered holder or his attorney by entry in

the Debenture Register Book and endorsement of a copy of the entry on the Debenture. Registration may be cancelled by a transfer to bearer in the Register Book and the endorsement on the Debenture of a copy of the entry.

II.—SCHOOL DEBENTURES.

1. In Cities. The question of the issue of Debentures for School purposes is dealt with in the respective Acts incorporating the Cities.

2. In Towns. The Town's Incorporation Act R.S.N.S. 1900 Chapter 71, Section 162, provides that, if, in the opinion of the School Board it is necessary to purchase land or construct a school building or effect any extraordinary improvements, application shall be made by the Board to the Town Council. The Council when authorized by a meeting of the ratepayers may borrow money required for such purposes and the amount so borrowed shall be repaid with interest at a rate not exceeding five per cent., by equal annual instalments not exceeding twenty. For the purpose of securing the amount so borrowed, the Council may issue Debentures with interest coupons attached in the form provided by the Act. The Debentures are signed by the Mayor and countersigned by the clerk.

3. In Other Municipalities. The Education Act R.S.N.S. 1900 Chapter 52, Sections 63, 64 and 65 provides that the School Trustees when authorized by a school meeting, may borrow money for the purchase or improvement of school grounds or for the purchase or building of school houses, the amount borrowed to be repaid with interest at a rate not exceeding five per cent., by annual instalments not exceeding twelve. The money so borrowed shall be a charge on the rateable property in the School Section.

The Trustees may issue Debentures with coupons attached in the form given in the Act, such Debentures to be signed by the Trustees or any two of them and countersigned by the Secretary.

The Trustees are required to provide by rate upon the school section an amount sufficient for the payment of such Debentures and interest coupons as they become due.

WOOD, GUNDY AND COMPANY

4. General. In all other cases where money is required for school purposes, application must be made to the Legislature for power to borrow. None of the Acts provide whether a seal is required for such school Debentures.

PROVINCE OF NEW BRUNSWICK

I.—GENERAL DEBENTURES.

There is no general Municipal Act such as exists in Ontario and the Provinces lying west thereof, and the Statutes relating to Municipal matters are very meagre in their provisions, and can scarcely be said to deal with the issue of Debentures.

Cities have special Acts of Incorporation, and while the Towns Incorporation Act, Chapter 166 (Consolidated Statutes of 1903) contains provisions for the incorporation of Towns and for their government generally, there is no special provision therein for the issue of Debentures except that power is given to expropriate the works of any Company incorporated for supplying gas, electric light, water or sewers, at a valuation to be fixed by arbitration if not agreed on, if first submitted to and approved of by the Ratepayers and the Corporation may then borrow on Debentures (with coupons) redeemable within thirty years, and with such sinking fund as the Council may determine.

In the Municipalities Act, Chapter 165 (C.S.) which contains laws as to the powers of Municipalities generally, the only provision making mention of Debentures is Section 85 which requires the Secretary-Treasurer of each Municipality in the Province to make annual returns to the Provincial Secretary of the Debenture and floating indebtedness as well as of the assets of the Municipality.

Except as above, the issue of Debentures by any Municipality must be authorized by special Act of the Legislature which will define the amount of issue, terms of payment, rate of interest and other proper particulars, and the debentures are, by the Act, usually made a charge on all the taxable property in the Municipality.

Chapter 6 of the Acts of 1911, entitled "An Act respecting the issue of Debentures by Municipal and other Bodies" defines the form of the Debentures, the size and quality of the paper to be used in their issue, requires them

to bear the corporate seal, to be signed by the head Officer of the Corporation, and countersigned by the Secretary; to be payable to bearer, and pass by delivery.

The Act provides that a Certificate on each Debenture may be signed by the Auditor-General of the Province setting out the Chapter and year of the Act authorizing the issue, and any Debenture bearing such Certificate shall be binding on the Municipality and the validity of the Debenture shall not be open to question, and it further provides that the Auditor-General may grant such Certificate notwithstanding a departure from the forms given in the Act or irregularity in the proceedings, if the provisions of the Act authorizing the debentures have been substantially complied with.

That Act further provides for a sinking fund in all Debenture By-laws.

II.—SCHOOL DEBENTURES.

Under the School Act, C.S. 1903, Section 72 (3), as amended by the Acts of 1905, Chapter 5, Section 7, a Board of School Trustees may borrow for the purchase, erection or improvement of school grounds or buildings, when authorized by a school meeting, and with the consent of the Chief Superintendent of Education, by the issue of Debentures repayable in equal annual instalments, not exceeding seven; while the Board of Education may, by order, extend the time of payment beyond seven years, and make the repayment in any other manner than equal annual instalments, and, bonds or debentures may be issued which must state on their face that they are issued under Order of the Board of Education giving its date.

The amount is limited to ten per cent. of the property assessable for School purposes and the Debentures form a charge thereon.

PROVINCE OF QUEBEC

I.—MUNICIPALITIES DEFINED.

Quebec territory is divided into municipalities of three kinds, Cities, Towns and County Municipalities. County Municipalities include Rural and Village Municipalities. The same territory is divided into School Municipalities governed by school corporations which are quite distinct from the Municipal Corporations, nor does the area governed by the two always correspond. As a rule cities and towns have special acts of incorporation; County and School Municipalities do not.

II.—COUNTY MUNICIPALITIES.

The territory governed by the Municipal Code is divided into County Municipalities, in which as stated above are included Rural and Village Municipalities, and Town Municipalities organized under the former Municipal Code. The words "County Corporation" are sometimes used in distinction to local (Rural, Village or Town) Corporations.

County Municipalities practically correspond to counties erected for the purpose of representation in the Legislature and Local Municipalities are erected by the Lieutenant-Governor-in-Council.

The proper name of a Corporation is "The Corporation of the (Village) of —."

1. Loans and Bond Issues. Corporation loans whether by a bond issue or otherwise must be by By-law approved (1) by a majority in number and real value of the proprietors who are electors who have voted, and (2) by the Lieutenant-Governor-in-Council.

Every loan By-law must specify the purposes to which the sum to be borrowed is to be applied and must contain all provisions deemed requisite to ensure the proper application of the money and the attainment of the end set forth in the By-law.

WOOD, GUNDY AND COMPANY

Every bond must specify, (1) the name of the Corporation, (2) the By-law, (3) the amount, (4) the rate of interest, (5) the time and place of payment of both principal and interest, and (6) the date; and must bear the signature of the head of the Council or some other authorized signature, and that of the Secretary-Treasurer. Interest must be payable half-yearly and the rate must not be higher than six per cent. interest. Coupons may be annexed.

Article 5 of the Municipal Code, Sub-section 6, declares that every corporation may have a seal, the use of which, however, is not obligatory.

The principal and interest of every bond are secured by the general funds of the Municipality.

Every bond issued under a By-law approved by the Lieutenant-Governor-in-Council whether before or after the coming into force of the Code is valid and cannot be contested for any cause whatsoever.

No bonds may be issued or loan contracted unless the By-law authorizing the same impose upon all taxable immoveable property liable for the payment an annual tax sufficient for the payment of the yearly interest and at least one per cent. in addition as a sinking fund until extinction of the debt, the apportionment which is made each year is based on the valuation roll and the sinking fund must be invested.

2. Approval by Electors. The Approval of the electors who are proprietors must be had within thirty days after the passing of the By-law under the provisions of Articles 372 to 387. Under these articles the Council must by resolution order a public meeting not less than twenty or more than thirty days after the passing of the By-law. A certified copy of the By-law must be posted at least fifteen days before the holding of the meeting with the notice convening the electors. A poll is opened immediately after reading the By-law and lasts for one day.

3. By-laws Generally. Every By-law must on pain of nullity be preceded by a notice of motion given at a pre-

ceding session and comes into force and is effective if not otherwise provided for therein fifteen days after publication, and in any event there must be a publication of fifteen days before it comes into force (364, 365).

4. Limit of Indebtedness. The limit of indebtedness is, for a County Corporation, five per cent. and for Local Corporation ten per cent. of the value of the taxable immoveable property of the Municipality. The latter amount must include the amount of the local corporation share of the County Corporation's debt.

5. Registration. It is the duty of the secretary-treasurer before negotiation, sale or promise of sale of the bonds to register any By-law authorizing a bond issue with a return giving certain information, and he is subject to a fine for non-compliance, but there is no provision that failure invalidates the bond.

Bonds may be issued payable to bearer or to order, and are transferable by delivery, or endorsement and delivery as the case may be.

Subject to the provisions requiring a special tax any bond issued by any Municipal Corporation shall be valid and recoverable to its full amount notwithstanding its negotiation by such Corporation at a rate less than par and it shall not be impeachable for such reason in the hands of a holder for value.

Temporary loans are permitted under authority of a resolution only in certain cases.

III.—CITIES AND TOWNS.

Cities always and towns as a rule have been incorporated by a special act, but the former Municipal Code (1871) permitted of the erection of the latter by proclamation of the Lieutenant-Governor-in-Council.

1. Towns Corporations General Clauses Act. In 1876, Cap. 29, was enacted the Town Corporations General Clauses Act which by its first section was declared to apply to every Town Corporation thereafter to be estab-

lished by the Legislature, and its provisions were declared to form part of the Special Act unless expressly modified or excepted. In most cases there are modifications and exceptions.

This Act was revised in 1888, but it is still, as from time to time amended, in force as regards towns governed by it which have not been brought under the Cities and Towns Act.

Article 4178 makes this statute applicable to every Town Corporation or Municipality established by the Legislature or the Province, (but reading this with article 3 of the Municipal Code there must be excepted towns governed by the former Municipal Code).

The same section declares that the provisions of the Statute may also be applied to City Corporations. In the case of The Corporation of the City of Ste. Cunegonde, 25 Supreme Court Reports, p. 78, it was held that the provisions of the Act applied to City Corporations unless excluded by the Special Act.

Loans The sections regarding loans correspond to sections of the Cities and Towns Act, although there are several material differences. It has been suggested that the differences have been permitted to remain in order to induce towns to come under the new act which is the less exacting.

2. Cities and Towns Act. In 1903 was passed the Cities and Towns Act, now Sections 5256 to 5884 of the Revised Statutes of 1909, which are applicable to every City or Town Municipality (1) thereafter incorporated, (2) which may be made subject to them by a special act or which may abandon its charter and be rechartered by letters patent under the provisions of the General Act, and (3) formerly subject to the Act of 1903.

It is a common practice in the Special Acts which incorporate Cities and Towns to derogate from the provisions of the General Act.

Loans Loans are dealt with in Sections 5776 to 5789. 5776. Gives the Council a general borrowing power for improvements in the Municipality and generally for all objects within its jurisdiction.

5777. Whenever the Council contracts a loan it must immediately provide out of the revenues of the Municipality for the payment of the annual interest and for the establishment of a sinking fund of at least one per cent. per annum; the rate of interest must not exceed six per cent.

As amended in 1914, Cap. 49. The Council may make loans by the issue of bonds or Debentures signed by the Mayor, countersigned by the clerk and sealed. They must be to bearer, payable at the dates fixed by the Council and must bear interest payable semi-annually at dates to be fixed by By-law of the Council. Coupons may be annexed, (5780).

5782. Loans can be made only under By-law of the Council approved by a majority in number and real value of the proprietors who are municipal electors and who have voted.

5783. When the total debt amounts to twenty per cent. of the valuation of the taxable immoveable property the By-law requires approval by three-fourths in number and value of the proprietors who have voted thereon and are municipal electors, and also by the Lieutenant-Governor-in-Council.

5784. When the interest and sinking fund of the sum borrowed absorb half the revenue of the Municipality the approval of the Lieutenant-Governor-in-Council is required and also the approval of the majority in number and real value of the proprietors who have voted thereon. The By-law authorizing the loan must levy an annual special tax sufficient for the payment of the interest for each year and of one per cent. per annum at least as a sinking fund until the debt is paid in full.

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5785-6-7. It is also permissible to issue annuities or semi-annuities covering a term not exceeding fifty years and which include interest and principal.

By-laws Generally The passing and putting into force of By-laws are governed by Sections 5595 to 5607.

5600, 5601. By-laws come into force fifteen days after publication and if not otherwise provided for therein and in any event there must be a publication of fifteen days before they come into force. This publication is by public notice published in accordance with the section governing notices.

By-laws may be quashed upon petition and a By-law quashed ceases to be in force from the date of the judgment.

Approval by Electors Every By-law authorizing a loan must be submitted for the approval of the electors within thirty days after it has been passed by the Council.

Provisions for voting are found in articles 5609 to 5622, which call for a general meeting and a vote, save that if an hour elapses after the meeting is opened without a poll being demanded the By-law is deemed to be unanimously adopted by the ratepayers interested.

The Special Acts of many Cities and Towns make it necessary to obtain the approval of the ratepayers except in special cases.

There is no statutory limitation regarding the term of Debentures, nor is there any provision requiring the sinking fund to be sufficient to meet the principal within the lifetime of the improvement for which the loan is made.

The principal and interest of every bond is secured by the general funds of the Municipality (5781).

The Revised Statutes of 1909, Sections 5885 et seq. contain special provisions applicable to Cities, Towns and other Corporations.

Curative Provisions The Statute of 1914, Cap. 50 added 3 new Sections to the Revised Statutes having to do with Municipal Debentures.

5903b provides that:—

“Where the interest for one year or more on a Debenture or the principal of one of a series of Debentures issued under a By-law passed either before or after the 19th February, 1914,” (date of sanction of the Act) “has been paid by the Municipal or other Corporation which has issued such Debentures the By-law authorizing such issue and the Debentures issued thereunder shall thereupon become valid and binding upon such corporation.”

5903c provides that:—

“Every Municipal Debenture issued under a By-law approved of by the Lieutenant-Governor-in-Council, whether before or after the 19th February, 1914, in cases where such approval is required, is valid and its validity cannot be contested for any cause whatsoever.”

3. Remedies in Case of Default. Judgement may be taken against a corporation and under the statutes above referred to opportunity is given to the corporation to levy the money required to pay the judgment and upon its failure to act execution may be issued under which the sheriff is empowered to levy a tax on all taxable property within the Municipality.

IV.—SCHOOL LOANS.

These are in a class by themselves, and are governed by the Education Act, R.S.Q. 2521 to 3051.

School Corporations are quite distinct from Municipal Corporations, though generally the School Corporation

and the Municipal Corporation cover the same area. School Municipalities are erected by the Lieutenant-Governor-in-Council and as a rule each territory is governed in educational matters by two School Corporations or Boards, one having to do with Roman Catholic Schools and the other with Protestant Schools.

The board representing the majority consists of five Commissioners and forms a Corporation under the name of The School Commissioners for the Municipality of _____ "in the County of _____" (or in the Counties of _____ if a Municipality is situate partly in several Counties). The board representing the minority consists of three trustees who form a Corporation under a similar name, the word "Trustees" being substituted for the word "Commissioners." Commissioners may become trustees and vice versa.

Both Corporations are subject to a certain extent to the control of the Superintendent of Education and of the Lieutenant-Governor-in-Council.

In a number of cases the provisions of the General Act have been modified by a Special Act.

When a new School Municipality is erected the ratepayers elect their Commissioners; or if they do not the Commissioners are appointed by the Lieutenant-Governor-in-Council.

1. Loans. Any school corporation may with the authorization of the Lieutenant-Governor-in-Council upon recommendation of the Superintendent borrow moneys and for such purpose issue bonds or Debentures, but only under authority of a resolution indicating the objects, the total amount of the issue, the term, the rate of interest and all other details relating to the issue and the loan. There is no limitation on the amount to be borrowed, term or rate of interest.

By the Statutes of 1915 and 1916 (2nd Session) certain Sections were added:

2728a. Requires public notice of the intention to consider any resolution relating to a bond issue or loan.

2728b. Requires that the resolution impose upon the taxable property held for the payment of the bonds an annual tax sufficient for the payment of the interest and at least one per cent. additional as a sinking fund.

The sinking fund tax may under certain conditions be deferred for the first two years.

School Corporations may if they choose issue their Debentures in the form of annuities including principal and interest.

2. Remedies in Case of Default. Provisions enforcing payment of judgments against School Corporations are similar to those against Municipal Corporations; opportunity is first given to the Corporation to pay, and for that purpose to obtain authority from the superintendent to authorize the levying of a special assessment, failing this a writ is addressed and delivered to the sheriff authorizing him if need be to levy a tax on the ratepayers.

There is no provision permitting a Corporation, City, Town, County or School to borrow on its Debentures pending a sale.



PROVINCE OF ONTARIO

I.—MUNICIPALITIES DEFINED.

I would premise that the individual Municipalities in Ontario consist of Cities, Towns, Villages, Counties and Townships.

The Township is the land originally surveyed and set apart as a Township, much like a Parish in England or Scotland. Then when a locality in the Township has a population of over 750 it may be erected into an incorporated Village, which again, having a population of over 2,000, may be erected into a Town, and the Town on attaining 15,000 is entitled to become a City.

Each of these Municipalities is a separate independent Corporation, with its own Council managing its affairs, while a County is also a Municipal Corporation and consists of all the Townships, Villages and Towns—but not Cities—within its area, and its affairs are managed by a Council composed of certain of the members of the Councils of the minor or individual Municipalities embraced in it.

II.—ISSUE OF DEBENTURES.

1. General Powers. Each of these Municipalities may contract debts by the issue of Debentures for purposes within its jurisdiction, but only in the manner provided in the Municipal Act of Ontario, which is Chapter 192 of the Revised Statutes of Ontario, 1914.

The provisions in regard to the issue of Debentures and financial matters are contained in Sections 260 to 320, both inclusive, and I would call special attention to Sections 287 to 296, both inclusive, which deal specially with money by-laws.

2. General Requisites. I may point attention to some of the features of these Sections.

- (1) The Debentures must be issued within two years from the passing of the By-law, so that the rate which is levied in each year during their currency begins from

their issue, and those who help to pass the By-laws must thus contribute towards the payment. The Ontario Railway and Municipal Board may extend the time for issue beyond two years.

- (2) The annual rate is uniform throughout the currency of the Debentures and must be sufficient:—
 - (a) In the case of Term Debentures to pay the interest and provide such a sum towards a Sinking Fund as, if invested at interest, will pay off the principal at maturity, and the estimated rate of interest must not exceed four per cent., and
 - (b) In the case of Annual Instalments to pay these as they mature.
- (3) The annual sum is to be levied (in the case of General By-laws) on all the rateable property in the Municipality.
- (4) The Debentures, unless otherwise authorized by some special Act, must all mature within Twenty years from issue, except in the following classes of works:—
 - (a) Thirty years:—Sewers, Gas, Waterworks, Parks, Public, High or Continuation Schools, Electric Light, Heat or Power Works, and some other special classes;
 - (b) Ten years:—System of Public Scavenging;
 - (c) Five years:—Road-making Machinery.

3. Procedure in Issuing. Every By-law, with certain exceptions that I will refer to, must, after being read a first and second time by the Council, be submitted to the vote of the Electors who are the freeholders in the Municipality and leaseholders whose term extends over the currency of the Debentures and who have covenanted to pay all Municipal Taxes on the leased property.

Voting on By-laws It is provided by Section 263 that the By-law, or a synopsis thereof setting out certain particulars, must be published at least once a week for three successive weeks in a newspaper published in the Municipality, or, if there be no newspaper published in the Municipality, then in a newspaper published in an adjacent or neighboring Muni-

cipality, with a notice appended as to the time and place of Voting. The council must by separate By-law appoint the day and places for taking the votes, and various other particulars. The proceedings as to voting, which is by ballot, are detailed in the next succeeding Sections, and if the majority of those voting do so in favor of the By-law, it is then passed by the Council, the seal affixed and signed by the Head of the Municipality, or the person presiding at the meeting at which it is passed, and by the Clerk.

Registration of By-Laws **4. Curative Provisions.** The By-law should then be registered as provided in Section 296 in the Registry Office of the Registry Division in which the Municipality is situate, and unless the By-law be moved against within three months thereafter, it is absolutely valid and binding on the Municipality provided the By-laws is for a purpose within the jurisdiction of the Council. If the By-law be of a class that may be passed without a vote of the electors then to secure the benefit of the validating section notice of registration must be inserted at least once a week for three successive weeks in a newspaper published in the Municipality, or, if there be no newspaper published in the Municipality, then in a newspaper published in an adjacent or neighboring Municipality, and the three months run from the first insertion.

Validated by One Year's Payment Another very important protection to parties who have invested in Municipal Debentures is furnished by Section 315, which provides as follows:—

“315. Where the interest for one year or more on the Debentures issued under a By-law heretofore or hereafter passed and the principal of any Debenture which has matured has been paid by the Corporation, the By-law and the Debentures issued under it shall be valid and binding upon the Corporation.”

See *Standard Life and Tweed*, 6 Ontario Law Reports, 653, for a decision on this Section.

*Validation by
Ontario Railway
and Municipal
Board*

The Ontario Railway and Municipal Board, which is appointed by the Lieutenant-Governor-in-Council, and consists of three members, the Chairman being a Barrister, has authority under Section 295 to grant a certificate approving of a By-law notwithstanding any irregularity in the proceedings prior to the final passing of the By-law or in the By-law itself, if in the opinion of the Board the provisions of the Act under the authority of which the By-law was assumed to be passed have been substantially complied with, and every By-law so approved, and the Debentures issued thereunder shall be valid and binding and the validity of the By-law and of every such debenture shall not thereafter be open to question in any court, and a certificate of approval may be endorsed on the Debentures.

It is to be observed that the powers of the Board are limited by the requirement that the provisions of the Act under which the By-law is assumed to be passed have been, in their opinion, substantially complied with.

This provision is useful where there may have been some irregularity in the procedure.

5. Limit of Municipal Indebtedness. In each individual Municipality all real property is yearly assessed, and there is also what is called a business assessment, and assessment of incomes, the details of which I need not go into, and the aggregate of these on the Assessment Roll is the whole rateable property for the year, and a rate of so much is struck thereon, to raise the moneys required year by year for the payment of the expenses of the Municipality and the debts maturing or incurred in the year. The rate for payment of a debt incurred for Debentures will form a part of such rate, and it is provided by Section 297 that no Council shall assess and levy in any one year more than an aggregate rate of Two cents in the Dollar on the assessed value, exclusive of school rates, and local improvement rates, and provision is made that if the amount necessary for payment of the current annual expenses of the Municipality and of the interest and principal of the debts contracted by the Municipality exceeds the aggregate rate of

Two cents in the Dollar, the Council shall levy such further rates as may be necessary to discharge obligations incurred up to that date, but shall contract no further debts until the annual rates required to be levied are reduced within the aggregate rate of two cents. This affords a further protection against a Municipality recklessly incurring debts, and I may say that the assessed value is usually considerably under the actual value.

In examining a By-law authorizing the issue of Debentures it is proper to ascertain the rate of last year's assessment to make sure that the Municipality is keeping within the two cent limit.

6. Investment of Sinking Fund. I have already said that the levy of the sinking fund in the case of Debentures payable at the end of a term is compulsory, and Section 303 of the Municipal Act provides for the investment of the moneys levied for sinking funds in such securities as a Trustee may invest in under the Trustee Act, or, with the approval of the Municipal Board, in any Debentures of the Municipality.

Under Section 305 of the Act a By-law may provide that the annual amount levied for sinking fund shall be paid to the Treasurer of Ontario, and that in that case the Municipality shall be allowed credit therefor with interest at Four per cent. per annum compounded yearly until the sinking fund is required for the redemption of the Debentures.

III.—BY-LAWS NOT REQUIRING VOTE OF ELECTORS.

1. Local Improvement Debentures. I have mentioned that certain classes of By-laws can be passed without being submitted to the vote of the electors, and the chief of these is the case of By-laws for Local Improvement purposes.

Provisions Generally

The Ontario Legislature at its Session in 1911 passed an Act, called the Local Improvement Act, which consolidates the provisions with respect to Local Improve-

ments, and takes these provisions out of the General Municipal Act, and makes some important changes.

I may mention, however, in a general way, that in By-laws of that class the whole or a portion of the cost of the work is assessed against the owners of property fronting upon the work, or directly benefited thereby, and the payment of the assessment may extend to a period within the probable lifetime of the work and Debentures may be issued therefor. The portion of the cost not assessed against the locality is borne by the Municipality at large, and is called the Corporation's portion of the cost.

The Act defines (Section 3) all the different classes of works which may be undertaken as Local Improvements, and Section 8 defines the different modes in which a By-law may be passed for undertaking the work as a Local Improvement, which are:—

- (a) On petition signed by two-thirds in number of the owners representing at least one-half in value of the lots liable to be specially assessed;
- (b) Without petition on the initiative of the Council. Notice of intention to construct is published in a newspaper, and also served on the owners, and the work may be undertaken unless within a month a majority of the owners representing at least one-half in value of the lots petition against it;
- (c) On sanitary grounds when recommended by the Board of Health where two-thirds of all the members of the Council declare the work necessary in the public interest;
- (d) Where the Council by By-law passed by a vote of two-thirds of all the members declares that works of certain classes should be undertaken as Local Improvements.

***Borrowing
Powers***

The borrowing powers are contained in Section 40 and following sections, and it is provided that the Council may agree with any Bank or person for temporary advances to meet the cost of the work, pending its completion, and then borrow by the issue of Debentures on completion.

I would point out an important change that has been made in this Local Improvement Act, where it provides (Section 40 (2)) that the borrowing is to be *on the credit of the Corporation at large*, so that the Corporation at large is responsible for the whole amount of the Debentures issued, not only for its own portion of the cost, but for the portion which is to be levied upon the benefited property. I would also point especially to Section 44, which practically shows that no loss can occur through a defective By-law, as the Council must make a new assessment, or pass a new By-law to make good any defect.

A feature of the Local Improvement *Consolidating By-laws* is that where there are several works, the Debentures to be issued in respect thereof, if for the same term of years, may be consolidated into one issue, which is often an advantage over several issues of small amounts.

It would thus be seen that in Ontario, Local Improvement Debentures are in practically the same position as regards security as the general Debentures of the Municipality, or in an even better position as if a By-law be found to be bad the Council must make it good.

2. School By-laws. By-laws for Public School Purposes may be passed by the Council on the requisition of the Public School Board of the Municipality, and the Council are obliged either to pass a By-law on such request or to submit the same to the vote of the electors, if required by the Board to do so. As to this, see Revised Statutes of Ontario, 1914, Chapter 266, Section 43; and, in the case of High Schools, there is an almost similar provision in the High Schools Act, Revised Statutes of Ontario, Chapter 268, Section 38.

3. Public Utilities. It is provided by Section 400 (3) of the Municipal Act, that where a Municipality owns Gas, Electric Light, Waterworks, Works for the development of a Water Power for generating, transmitting or distributing electrical energy or power, or sewerage works, that a By-law may be passed for any extension of such works by the Municipal Council, without being submitted to the vote of the electors, if it has had the assent of

three-fourths of all the members thereof, and if it receive the approval of The Ontario Railway and Municipal Board. The Ontario Railway and Municipal Board must be furnished with evidence sufficient to satisfy them that a sufficient additional revenue will be derived from the proposed works to meet the annual special rate required to pay the new debt and interest, or, in the case of Sewerage Works, that the same is approved by the Provincial Board of Health. That Board must approve all Sewerage and Waterworks.

4. County By-laws. Under Section 290, a County Council may, in any one year, raise a by By-law for the issue of Debentures an amount, no more than \$20,000, over the sums required for its ordinary expenditure, without submitting the same for the assent of the electors, and that Section provides that notice of the meeting of the County Council at which such By-law will be brought up must be advertised once a week for four weeks in a newspaper issued within the County, the first publication being not less than six weeks before the day fixed for the consideration of the By-law.

5. County Guarantees. A County Council may also pass a By-law for guaranteeing Debentures of any Municipality within the County (see Section 289 (h)), and, on giving such guarantee, the County becomes responsible for the payment of the Debentures and may be sued on any default of the minor Municipality while, of course, the minor Municipality continues responsible and should protect the County from payment and indemnify it if compelled to pay.

IV.—BONUS DEBENTURES.

A Municipality other than a County may also pass a By-law if approved by the affirmative vote of three-fourths of all the members of the Council and by the vote of two-thirds of all the Ratepayers who vote on the By-law, granting a bonus to, or guaranteeing the repayment of money borrowed by a person or Company engaged in manufacturing within the limits of the Municipality.

Section 397 provides for bonuses in aid of railways:

V.—REMEDY IN CASE OF DEFAULT.

If default be made by a Municipality, whether the Municipality issuing Debentures or the Municipality guaranteeing Debentures of a minor Municipality, or of a manufacturing concern, an action may be brought against the Municipality, and judgment recovered for the amount in arrear, and, on a writ being placed in the hands of the Sherriff of the County, it is his duty to sell any chattel property which the Municipality may own, and, if the debt is not paid from that source, then he would proceed to levy a rate upon the whole assessable property in the Municipality, taking care to make it amply sufficient to produce the amount required to discharge the judgment.

He would, no doubt, for that purpose, secure the last Assessment Roll and make use of the same for the purpose of striking a rate, and, if that were not available, then he would be entitled to have an Assessment Roll prepared in the same way as the Assessors would do, and proceed to levy thereunder, but it is hardly necessary for me to enlarge on this branch of the matter, as the resort to the Sheriff is so very improbable.



PROVINCE OF MANITOBA

The Municipal Act of Manitoba is Chapter 133 of the Revised Statutes of Manitoba, 1913, with the amendments since made.

The Act is based largely on the Ontario Act and follows its provisions generally, and I will follow the numbers which I used in dealing with the provisions relating to Debentures in Ontario.

The individual Municipalities consist of Cities, Towns, Villages and Rural Municipalities.

I.—MATURITY OF DEBENTURES.

The several Municipalities may contract debts by the issue of Debentures for purposes within their jurisdiction and the provisions therefor are laid down in Section 389 and following sections as amended, and they may be payable:

- (1) Either at the end of a term with interest in the meantime, or;
- (2) In annual instalments for such amounts that the sum due for principal and interest shall be the same in each year, or;
- (3) Each annual instalment of principal may be for an even \$100, \$500 or \$1,000, or multiple thereof, and the annual sums to be levied for principal and interest may differ in amounts to admit thereof; or;
- (4) There may be equal annual instalments of principal with coupons for interest thereon.

II.—PROCEDURE IN ISSUING.

1. Some of features of these sections are:—

- (1) All debentures to be issued at one time, and within two years after passing the By-law unless where the proposed expenditure may extend over a number of years when they may be issued in sets, the first within two years, and all within five years;
- (2) The annual rate is levied throughout the currency of the debentures and it must be sufficient:
 - (a) In the case of Term Debentures to pay the interest and provide such a sum towards a sinking fund as if invested at interest will pay off the

principal at maturity, and the estimated rate of interest must not exceed five per cent.

(b) In the case of annual instalments to pay these.

(3) The annual sum is to be levied, in the case of general By-laws, on all the rateable property in the Municipality.

(4) The aggregate debenture debt, exclusive of sinking funds, shall not exceed:

\$200 per head where population exceeds 10,000, or;
\$150 per head where population is over 200 and under 10,000.

Power is given to the Municipal Commissioner to increase the limit.

(5) The Debentures must all mature within thirty years. There are, however, special Charters in the case of the Cities of Winnipeg and St. Boniface, which authorize Debentures to run fifty years, and special legislation in the case of other Municipalities giving extended time.

2. Notice of Voting. What I have said as to Ontario is substantially true in Manitoba, the exceptions being that Leaseholders are not mentioned as entitled to vote on money By-laws, and a full notice of the terms of the By-law, and the time of voting, must be published in a newspaper once a week for three successive weeks, and once in the Manitoba Gazette, at least two weeks before the day of voting (see Section 355 (b)), and the proceedings as to voting are fully set out from Section 356 onwards, and Section 395 requires that three-fifths of the electors actually voting shall have voted in favor of the By-law in order to carry it.

3. Promulgation of By-laws. There is no provision for the registration of By-laws in Manitoba, and the only thing of that character is that they may be confirmed by promulgation under Sections 343 and 344, which require publication of a notice setting forth concisely the object of the By-law in a newspaper once a week for three successive weeks, and once in the Manitoba Gazette, and if no application be made within two weeks next after the third publication, then the By-law shall be a valid By-law.

III.—VALIDATION BY MUNICIPAL COMMISSIONER.

There is no provision for validating Debentures by the payment of one year's interest, etc., but there is a provision in the Municipal Act, Section 400, for obtaining the Certificate of the Municipal Commissioner which, when granted, you will see is intended to have a very strong effect in validating By-laws.

IV.—ANNUAL LEVY.

Yearly rates are struck, as to which, see Section 415, etc., but Section 422 in the Revised Statutes has been repealed by 1916, Cap. 72, Section 10, which provides that the rate to be levied in each year shall be a sum sufficient to pay all the debts, whether principal or interest, falling due within the year, but shall not exceed two cents on the assessed value, exclusive of school, Municipal Commissioner and Local Improvement rates. (This provision is not so full or satisfactory as that in the case of Ontario referred to in Section II., Sub-section 6.)

V.—INVESTMENT OF SINKING FUND.

Sections 447, etc., provide for the investment of the sinking fund moneys by depositing the same with the Provincial Treasurer, who is authorized to pay interest thereon at four per centum or investing in Government Securities, School Debentures, or in such other manner as the Lieutenant-Governor-in-Council may direct.

VI.—LOCAL IMPROVEMENT DEBENTURES.

1. The provisions as to Local Improvement Debentures are that they may be on Petition or on Notice by the Council, if there be no adverse petition. Sections 538 and 539. The property bears the cost unless the Council under Section 559 decides that it would be inequitable to raise the whole cost by local special assessment and may require the Municipality to contribute an amount not exceeding four-sevenths of the whole cost.

2. **Security of Local Improvement Debentures.** A Municipality is liable to the holders of the Local Improvement Debentures for the whole principal and interest as the same falls due. (Section 562).

3. There is no such special legislation in Manitoba as is mentioned in Section III, Sub-sections 3 and 4, Ontario.

VII.—SCHOOL DEBENTURES VALIDATED BY GOVERNMENT.

By-laws authorizing Debentures for Public School Purposes are passed under the provisions of the Public Schools Act (Revised Statutes of Manitoba, 1913, Chapter 165) and the assent of the Department of Education is required to any such loan, and the Debentures are countersigned by the Provincial or Acting Provincial Secretary under the Great Seal of the Province, and such signature and seal shall be conclusive evidence that the formalities in respect to such loan and the issue of such Debentures have been complied with, and the legality of the issue of such Debentures shall be thereby conclusively established. Sections 203 to 219.

VIII.—BONUS DEBENTURES.

There is no provision in regard to Bonus By-laws in Manitoba, except that an industry may be exempted in whole or in part from taxation for a period not exceeding Twenty years, with the assent of the electors (Sections 461-2), or to an extent not exceeding sixty per cent. of the assessed value, and for twelve years or less, without such assent (Section 464).

IX.—REMEDY IN CASE OF DEFAULT.

The remedies in case of default will be the same as mentioned in regard to Ontario.

A new Section is added (as No. 191a) by Cap. 72 of the Statutes of 1916, which provides, that whenever the Lieutenant-Governor-in-Council has reason to believe that any municipality is insolvent or in imminent danger of insolvency, and that it is in the best interests of the Municipality, and its creditors that it should be disorganized and its affairs wound up, the Lieutenant-Governor-in-Council may, by Order, disorganize the municipality and appoint a Receiver for the purpose of realizing upon and collecting its assets.

Section 191b, added by the same Statute, provides that where the Lieutenant-Governor-in-Council has reason to

believe that any municipality is in serious financial difficulties and that it is advisable and necessary in the best interests of the municipality and the ratepayers and creditors thereof that its affairs should be conducted by an Administrator, then the Lieutenant-Governor-in-Council may make the appointment of an Administrator to take charge of the affairs of the Municipality.

X.—STOCK ISSUES.

There is a provision (Section 436) that where power is given to borrow or raise money on the security of Debentures or otherwise, the Municipality may borrow or raise it on the security of inscribed or registered stock.

May Appoint Fiscal Agents There is a further provision (Section 439) for converting Debentures into stock or issuing stock in exchange for Debentures and power to appoint fiscal agents with powers in connection with the issue of stock.

Issue of Consolidated Stock I quote in full Section 437, which is taken verbatim from the Statutes of Saskatchewan, 1910, Chapter 18, Section 7, as I consider it is very undesirable legislation:—

“437. In order to secure the advantage of homogeneous long term securities, the Council may from time to time, after the passing of By-laws covering the several amounts required, whether for local improvements or otherwise, and without in any way affecting the provision for the levying of the annual rates or, in the case of local improvements, the liens on the property therein described, consolidate the amounts and issue consolidated stock therefor. When the sinking fund and the special assessment levied under any By-law so consolidated shall have reached the amount sufficient to discharge the debt created under that By-law, the amount may, pending the maturity of the consolidated stock, be invested in any of the securities authorized for the investment of the sinking fund, or it may be applied directly to the

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extinguishing of a corresponding amount of the outstanding debt of the Municipality by purchase and cancellation of stock; and, notwithstanding any of the provisions of this Act, such consolidated stock may be made of a final maturity not exceeding forty years."

The City of Winnipeg has a Charter of its own, granted in 1902, by Act 1-2 Edward VII., Chapter 77, to which there have been frequent amendments.

The City of St. Boniface has a Charter granted in 1908, being 7-8 Edward VII., Chapter 57, and

The City of Portage la Prairie has also a Charter, and reference must be had to these in considering debentures of any of these Municipalities.

PROVINCE OF SASKATCHEWAN

The individual Municipalities in Saskatchewan consist of Cities, Towns, Villages and Rural Municipalities.

Up to 1898 each of the Cities of Regina, Moose Jaw, Saskatoon and Prince Albert had a special charter but in 1908 the City Act, Chapter 16, of the Statutes of that year was passed and under proclamation came into force on 1st November, 1908, and became applicable to all Cities, including these four, and their special Charters were repealed.

The present City Act is Chapter 16 of the Statutes of the year 1915.

I.—LOCAL GOVERNMENT BOARD.

The Local Government Board was constituted under Chapter 41 of the Acts of 1913, and fills a very important position in regard to Debentures or other securities, and must be taken account of in all that is here said in reference to this Province.

The Board consists of three members, and I quote Section 10 of the Act defining its powers:—

- (1) "To enquire into the merits of any application of a local authority for permission to raise money by way of Debenture or upon the security of stock, and to grant or refuse such permission;
- (2) "To manage notwithstanding anything in the City Act or the Town Act the sinking fund of any local authority which desires to intrust the same to the Board for management;
- (3) "To supervise the expenditure of moneys borrowed by a local authority under this Act;
- (4) "To obtain from any local authority at any time a statement in detail of its assets and liabilities and of its revenue and expenditures for any definite period."

Note:—Section 2 of the Act declares that "local authority" shall mean and include the Council of a City, Town, Village or Rural Municipality, the Board of Trustees of a School District, etc."

Chapter 16 of the Statutes of 1916 empowers the Board in case of a defaulting Municipality, to enquire into its position and make and enforce orders for the settlement and adjustment of its affairs according to the result of its investigation.

II.—PROVISIONS IN REGARD TO DEBENTURES.

By-laws for the issue of debentures require to be voted on by the Burgesses,—who are the assessed freeholders,—(Section 232). The proceedings are substantially the same as in Ontario with the addition that a printed copy of the By-law must be posted up at ten or more conspicuous places in the City (Section 244, etc.).

There is one exception under Section 296 which provides that a City which owns or has acquired gas, electric, water or sewerage works may borrow for extensions or improvements if the By-law be passed by the vote of three-fourths of all the members of the Council and approved by the Local Government Board.

The only provision left in the nature of a bonus is that a By-law may be passed making a grant to, or exemption from taxation beyond the current year, of educational or charitable institutions, and such By-law requires the vote of two-thirds of the Burgesses voting (Section 232).

The majority of the Burgesses voting carries any other By-law for the issue of Debentures (Section 232). Debentures must mature within forty years (Section 232) and may be payable (Section 292), either:

- (a) At the end of a term with interest annually or semi-annually;
- (b) In equal annual instalments of combined principal and interest;
- (c) In such annual instalments of principal with coupons for interest annually or semi-annually that the

amount payable in each year (for principal and interest) shall be as nearly as possible the same;

- (d) In equal annual instalments of principal with interest annually or semi-annually on the balances from time to time remaining unpaid.

Where the debentures are issued, as in clause (a) provision must be made for raising yearly, a sinking fund of sufficient amount that with interest compounded yearly, at a rate not exceeding four per cent., it will retire the Debentures at maturity and in all cases the By-laws should provide for the levying of annual rates sufficient for meeting the sums payable.

Section 293 provides that debentures and coupons may be payable wholly or partly in Canadian Currency, or in sterling, or gold coin of the United States of America, and at any place or places in Canada, Great Britain, the United States, or elsewhere, unless limited otherwise by the By-law, and Section 294 authorizes the Council to make changes in the debentures in any of these respects.

Section 295 authorizes the Council with the approval of the Local Government Board to pass By-laws providing for a different rate of interest and change in the annual levy where it is desirable for the better marketing of the securities.

Under Section 302 the Debentures shall be sealed with the Corporate Seal of the City and are to be signed by the Mayor, or some person authorized by By-law to sign the same in his stead, and by the Treasurer, or some such person, while the signatures to the coupons may be lithographed or engraved (Section 303) and under Section 304 the Debentures may be issued either all at one time, or in instalments, but all within four years.

III.—LIMIT OF DEBT.

The amount of the Debenture debt of the City at any time outstanding, shall not exceed twenty per cent. of the total amount of the assessment in respect of land, businesses, income and special franchises, exclusive, however, of:

- (a) Debentures heretofore issued under powers conferred by the Municipal Public Works Act;

- (b) Debentures issued under the authority of The Secondary Education Act;
- (c) Debts incurred for local improvements to the extent to which the amounts are secured by special assessments;
- (d) Debts contracted for the construction or maintenance of a Street Railway.

IV.—CURATIVE PROVISIONS.

1. Registration: Section 306 requires the Treasurer to open a Debenture Register and that each Debenture shall have a memo thereon signed by him showing the particulars of its registration, which makes it valid in the hands of a bona fide purchaser.

2. Approval by Minister. There is provision by Section 297 et seq. for the approval of By-laws and Debentures by the Minister of Municipal Affairs (formerly called the Municipal Commissioner), or the Deputy Minister of Municipal Affairs, and his Certificate, where the provisions of the Act under the authority of which the By-law is assumed to be passed have been substantially complied with, gives validity to the By-law and the Debentures, which the Minister may, on request, countersign.

V.—TEMPORARY LOANS.

1. Loans on Debentures: Section 337 provides for temporary loans being made in anticipation of the sale of Debentures authorized by By-laws; the proceeds of any loan to be applied to the purposes of the By-law.

2. Loans against Taxes: Sections 426 and 427 provide for temporary loans being made against taxes for the current year giving Treasury Bills, Temporary Debentures, or other obligations and designating what revenues are charged with the repayment, and, the loan may be extended during a period of two years.

In my opinion the Council cannot borrow as against taxes levied for sinking funds.

VI.—LOCAL IMPROVEMENTS.

The provisions of the Ontario Local Improvement Act have been incorporated into the City Act almost verbatim,

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Sections 458 to 506 inclusive, and what I said as to these applies here.

VII.—REGISTERED STOCK.

It is provided by Section 311 that when power is given to a City to borrow money on the security of Debentures, or otherwise, it may borrow the whole, or any part of the amount, upon the security of inscribed or registered stock, and, in the following sections of the Act power is also given the Council to, from time to time, declare that any of the public securities issued by a City, shall be convertible into Stock and that any block or blocks of stock may be converted into Debentures and powers are given for the consolidation into Stock of Debentures authorized by several different By-laws.

This power of consolidation goes so far that Debentures may be consolidated running for different terms, and that the consolidated stock may be made of a final maturity not exceeding fifty years, and this, although it may include local improvement debentures payable within ten years.

I have always considered this a piece of very pernicious legislation and have seen something of the bad results arising therefrom.

VIII.—PUBLIC HEALTH ACT.

It is provided by the Public Health Act, Revised Statutes, C. 16 Sections 21, 22 and 23 and amendments, that the plans, etc., for the construction or extension of works for waterworks, sewerage and sewage disposal, must first be submitted to the Commissioner of Public Health and that no By-law for raising money for any such purpose shall be submitted to the vote of the electors until the approval of the Commissioner has been obtained.

IX.—SCHOOL DEBENTURES.

The School Act now in force is Chapter 23 of the Statutes of 1915.

The Province is divided into School Districts, and these Districts are of the following classes:

- (a) "Rural District" means a school district situated wholly outside the limits of a village, town or city municipality;
- (b) "Village District" means a school district situated wholly or in part within the limits of a village;
- (c) "Town District" means a school district situated wholly or in part within the limits of a town or city municipality.

1. In Towns and Cities Where Amount Over \$5,000. The provisions as to borrowing for Capital expenditure in the case of amounts over \$5,000 in Towns and Cities are contained in Sections 149 to 159 of the Act, and require that the Board of Trustees pass the By-law authorizing the proposed loan, then apply to the Local Government Board for its consent and if obtained forward it to the Municipal Council of the City or Town with a request that it be submitted for the approval of the Burgesses, as in the case of Municipal By-laws creating debts.

2. In Other Districts. In all other cases of borrowing for Capital Expenditure Sections 129 and 148 provide for the Board of Trustees passing a By-law and then giving notice of its intended application to the Local Government Board for its authority to borrow and for a poll being held if demanded and evidence in respect of all such proceedings being furnished to the local Government Board.

3. Provisions Applicable to all Districts. The Local Government Board on receipt of evidence of the result and on being satisfied that the Act has been complied with may, in writing, authorize the Board of Trustees to borrow the sum mentioned in the By-law, or any less sum, and publish notice thereof in the Official Gazette.

The Board of Trustees may then issue debentures to the amount so authorized to be signed by the Chairman and Treasurer and bear the Corporate Seal and the Debentures shall then be signed by a Commissioner of the Local Government Board and impressed with the Seal of that Board. The Debentures shall be entered in the Debenture Register of the Department of Education and when countersigned by the Minister as provided in Section

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172 of the Act, shall be sufficient to bind the district and create a charge or lien against all school property and rates in the District.

The total face value of the debentures issued by a District shall not be greater than one-tenth of the total assessed value of the assessable property in the District.

4. Terms of Debentures. In Villages or Rural Districts, not to run longer than ten years if the school buildings are of frame or log; or twenty years if the school buildings are of brick, brick veneer, concrete or stone;

In Towns or Cities the debentures may be made to run for a term not exceeding thirty years if the school buildings are of solid brick, concrete or stone; twenty years, if of brick veneer; and ten years if of frame.

Debentures shall not carry interest at a greater rate than eight per centum per annum.

The Debentures may be drawn repayable as follows:

- (a) The principal be repayable in equal annual instalments with interest annually or semi-annually upon the balances from time to time remaining unpaid;
- (b) The principal and interest be combined and made payable in equal annual instalments;
- (c) In the case of a district comprising within its limits a City Municipality, the principal be repayable at the end of a period of years with interest payable annually or semi-annually; a sinking fund on a four per cent. rate is required.

Debentures and coupons may be made payable at any place in the Dominion of Canada, Great Britain, or the United States of America in lawful money of Canada or in sterling money of Great Britain or in gold coin of the United States of America and the value of such money shall be as provided in The Currency Act, 1910.

5. Registration and Countersignature. Sections 171 and 172 of the Act are as follows:—

"171. Every Debenture before being issued shall be sent for registration to the minister who shall cause a proper record to be kept of the same.

"172. The minister shall thereupon, if satisfied that the requirements of this Act have been substantially complied with and if the authority to make the loan has not been withdrawn, register and countersign the debenture and such countersigning by the minister shall be conclusive evidence that the district has been legally constituted, and that all the formalities in respect to such loan and the issue of such Debenture have been complied with; and the legality of the issue of such Debenture shall be thereby conclusively established and its validity shall not be questionable by any court in Saskatchewan but the same shall, to the extent of the revenues of the district issuing the same, be a good and indefeasible security in the hands of any bona fide holder thereof;

Provided that the signature of the deputy minister on any Debenture heretofore issued or hereafter to be issued shall be and is a valid and sufficient countersignature of such Debenture by the minister.

6. Municipalities Other Than Cities. While I have, in the fore-going, been dealing only with Municipalities falling under the City Act, it will be found that the Town Act, which is now Chapter 19 of the Statutes of 1916, is substantially the same in its provisions.

I do not attempt to deal with the provisions as to Money By-laws in the case of Villages, which are governed by Chapter 20 of the Statutes of 1916, or Rural Municipalities, governed by Chapter 87 of the Revised Statutes of Saskatchewan, 1909, and the amendments since made.

PROVINCE OF ALBERTA

The Individual Municipalities in Alberta consist of Cities, Towns, Villages and Rural Municipalities.

I.—NO GENERAL CITY ACT.

Most, if not all of the Cities and some of the Towns in Alberta, have special Acts of their own, which deal with the question of Money By-laws, including Local Improvement By-laws, and these, of course, must be looked into in each particular case.

I may say that in a general way these special Acts will be found to resemble very much the provisions which are contained in the City Act of Saskatchewan which I have already referred to.

II.—TOWN ACT.

In the Session of 1911-12 the Town Act, Chapter 2, was passed, and is on much the same lines as the City Act and Town Act of Saskatchewan, and applies to all Towns then existing (excepting those incorporated by special Ordinances or Acts) and to all Towns to be created in the future, and what follows is in reference to the provisions of the Town Act which have a bearing upon Money By-laws and Debentures.

1. Limit of Debenture Debt. Section 178 of the Town Act provides that By-laws for contracting debts by borrowing money may be passed for any purpose within the jurisdiction of the Town, or for roads, bridges, water works or drainage works outside the limits of the Town, and limits the amount of such debts to twenty per cent. of the rateable property in the Town.

2. Procedure in Issuing. Any such By-law requires that two-thirds of the Burgesses who vote thereon shall vote in favor of it. Sections 179-195.

Section 195 contains the provisions for publication of the By-law each week for three successive weeks, and the posting up of five or more copies thereof in conspicuous places in the Town, and for a Notice as to the date and

other particulars of voting, and is followed by sections providing for the mode in which the votes are to be taken.

All Debentures must be payable within a period not to exceed forty years from the date of the issue thereof. Section 177. And the Debentures may be payable in annual instalments, the principal amount of the respective Debentures to be such that the annual sum payable for principal and interest in each year shall be equal as nearly as may be to that payable in the other years; or, they may be payable at the end of a term, in which case there must be raised annually a sinking fund of such amount that, with interest compounded yearly at four per cent. the fund will retire the Debentures at maturity. Section 183. The By-law may provide that for the first five years succeeding its date, interest only shall be payable on the Debentures, or may provide for the payment of principal and interest in any other manner approved by the Minister. Section 184 (2).

Section 186 provides that the Debentures shall be sealed with the Corporate Seal of the Town, and signed by either the Mayor, or some person authorized by By-law to sign the same in his stead, and, by the Secretary-Treasurer, or some person so authorized to sign in his stead, and that the signatures to the coupons may be engraved or lithographed.

3. Temporary Borrowing. It also provides by Sub-section (3) that the Council, pending the sale of any Debentures, or in lieu of selling the same, may authorize the Mayor and Secretary-Treasurer to raise money by way of loan and hypothecate the Debentures therefor, the proceeds of the loan to be applied for the purposes for which the Debentures were authorized, such loan to be repaid on the sale of the Debentures.

Section 252 provides that the Council may authorize a temporary loan in anticipation of the issue or sale of Debentures authorized by a By-law which has been passed by the vote of the Burgesses, to a sum not exceeding in the aggregate eighty per cent. thereof, and such temporary loan is a first charge upon the Debentures.

Section 187 provides that the Debentures may be issued either all at one time, or by instalments at such times as the Council deems expedient, but they must all be issued within four years after the final passing of the By-law, and they may bear any date within such four years.

III.—CURATIVE PROVISIONS.

1. **Registration.** Section 253 requires the Treasurer to open a Debenture Register, and that each Debenture shall have a memo thereon signed by him showing the particulars of its registration which makes it valid in the hands of a *bona fide* purchaser.

2. **Validation.** Section 190 provides that
By Minister the By-law may be submitted to the Minister of Municipal Affairs for a certificate approving thereof which he, or his Deputy, may grant where the provisions of the Act, under the authority of which the By-law is assumed to be passed, have been substantially complied with, and such certificate gives validity to the By-law and the Debentures issued thereunder which may be countersigned by the Minister or his Deputy.

The Act, Chapter 8 (1913), Section 11, provides that any Town which intends to apply for a Certificate approving a By-law shall forward a copy of such By-law to the Minister before it has been submitted to a vote.

It is provided by the Statutes of
By One 1914, Chapter 7, Sec. 3, that where
Year's Payment the interest for one year or more on the Debentures issued under a By-law, or the principal of the matured Debentures, if any, has been paid, the By-law and the Debentures issued thereunder shall be valid and binding upon the municipality and shall not be open to question in any Court.

This is in the same language as the Ontario Statute on which the decision in *Standard Life vs. Village of Tweed*, reported in 6 Ontario Law Reports, 653, was given.

IV.—BONUS BY-LAWS FORBIDDEN.

Section 164, as amended by the Act of 1913, Chapter 8, Section 10, declares that no Council shall have power to grant a bonus or any other aid to any person, company or corporation who are establishing any manufactory, mill, or railway or other business either within or without the Municipality, or to exempt from taxation any such manufactory, mill or railway, or other business, or to subscribe for stock in or guarantee the bonds, debentures or securities thereof, and the Act of 1913 (2nd Session), Cap. 22, Sec. 7, provides that if the Council of any Town attempt to pass such a By-law, every member of the Council voting in favor of it shall be liable to a penalty not exceeding \$100, and shall be disqualified from holding any municipal office for two years.

V.—PROVISIONS AS TO SINKING FUND.

1. Supervision of Sinking Fund. Section 263 provides that the Town shall in each year transmit to the Minister of Municipal Affairs a verified return showing whether the sinking fund has been raised and how applied, and the state of the investment of the sinking fund.

2. Penalty for Diversion. Under the heading of "Finance" it is provided by Section 246 that if the Council divert any of the sinking fund moneys, the members shall be personally liable for the amount diverted, and shall be disqualified from holding any municipal office for two years, and, by Section 247, if the Council neglect, in any year, to levy the amount required to be raised to provide a sinking fund or for an instalment Debenture, every member shall be similarly disqualified.

Under Section 259, a By-law may provide that the sinking fund shall be deposited with the Provincial Treasurer, who is to allow four per cent. interest thereon, compounded yearly.

VI.—PUBLIC HEALTH ACT.

The Public Health Act, 1910 (2nd Session), Chapter 17, Sections 11, 12, 13, provides that the plans, etc., for the construction or extension of water works, sewerage and

sewage disposal works must first be submitted to the Provincial Board of Health and that no By-law for raising money for any of these purposes shall be submitted to the vote of the electors until the approval of the Board has been obtained.

VII.—LOCAL IMPROVEMENT DEBENTURES.

The general provisions as to Local Improvements are contained in Sections 336 to 347, inclusive, and besides these, Section 185 requires that the words "Local Improvement Debenture" be printed on the face of each Debenture, and Section 251 provides for the consolidation into one issue of the Debentures authorized by several Local Improvement By-laws.

1. Procedure in Issuing. A Local Improvement By-law may be passed:

- (1) Upon petition signed by at least two-thirds in number of the persons assessed as owners of the land whereon the improvement is to be made, and representing at least one-half in value of such land (excluding the improvements thereon), or
- (2) Where a Notice is published by the Town Council, once a week for two consecutive weeks, in a newspaper published in the Town, and no petition against the proposed improvement is presented within two weeks after the last publication of such Notice.

Sections 342-3 provide that Notice of the proposed assessment shall be given to every owner who has the right of appeal, the same as in the case of an ordinary assessment under the Act, to the Council, and Section 346 gives an appeal from that decision to the Judge of the District Court.

Local Improvement Debentures must be payable within the probable lifetime of the work and shall be repayable in consecutive annual instalments in such manner that the aggregate amounts payable for principal and interest in any year shall be equal as nearly as may be to what

is payable for principal and interest during each of the other years.

2. Liability of Town. All Debentures are issued on the credit of the Corporation at large, Section 338 (b) and, if the Town is to bear a portion of the cost of the work, the assent of the ratepayers is required unless the Town's portion is paid in cash, or is less than forty per cent. of the total cost.

Temporary Borrowing The Council may borrow by way of temporary loans during construction on the credit of the Town at large. Section 338 (c).

VIII.—SCHOOL DEBENTURES.

The School Act in force in Alberta is the Ordinance of the North-West Territories, passed in 1901, Chapter 29, before the erection of the two Provinces, with such amendments as have since been made thereto, chiefly by the Legislature of the Province of Alberta.

1. School Districts. The Province is divided into School Districts, of which there are three classes:

- (1) "Rural School District" means any School District situated wholly outside the limits of any Town or City Municipality or any Village;
- (2) "Village District" means any School District situated wholly or in part within the limits of any village;
- (3) "Town District" means any School District situated wholly or in part within the limits of any Town or City Municipality.

Under Sections 4 and 5 the Department of Education has the management of all schools, and the Minister has the administration, control and management of the Department.

The management of the affairs of each School District is vested in a Board of Trustees who are a Corporation. Section 85.

2. Provisions for Issue of Debentures. Section 107, as amended by the Act of 1913, Chapter 19, Section 14, is as follows:

“107. Should it appear desirable to the Board of any District that a sum of money should be borrowed upon the security of the District for securing, purchasing, adding to, extending, or improving a school site or sites, or a site for a teacher's house, or for purchasing, repairing, moving, erecting, furnishing or adding to any school building or teacher's house, addition, or for all or any of the said purposes, it shall pass a By-law to that effect, which may be in form prescribed by the Minister or to the like effect and which shall be under the corporate seal of the District.”

The provisions as to the mode of passing such By-law, the authorization and approval thereof by the Minister, the amount for which Debentures may be issued by the respective Districts, and the term over which they may extend, and other particulars, are contained in the next following sections down to Section 130a, as these have been enacted or amended by Acts passed by the Legislature of the Province, namely:

1903, 2nd Session, Cap. 27;
1910, 2nd Session, Cap. 6;
1911-12, Cap. 4;
1913, Cap. 19;
1913, 2nd Session, Cap. 16;
1914, Cap. 13.

3. Procedure in Issuing. Section 128, as amended, contains the particulars and restrictions as to the Debentures which may be issued, which may be thus summarized:

- (1) The Minister on being satisfied that the required conditions have been complied with, may, in writing authorize the Board of Trustees to borrow the sum mentioned in the By-law, and publish notice of authorization in the Official Gazette;

- (2) The Board shall thereupon issue Debentures and when these and the coupons are signed by the Chairman and Treasurer, and the Debentures countersigned by the Minister, or his Deputy, they shall be sufficient to bind the District and create a charge or lien against all school property or rates in the District;
- (3) The limit as to amount of issue by any Village or Town District is fifteen per cent. of the assessed value of real property within the District, and, by a Rural District, an amount equal to twenty-five cents per acre for each acre assessed;
- (4) The limit as to the term for which Debentures may run is, in the case of buildings of brick, brick veneer, concrete or stone, twenty years; and if of frame or log, ten years, with the following provisos:
 - (4a) In a Town District, if for the purchase of a school site, or the erection of school buildings of solid brick, concrete or stone, the limit is thirty years;
 - (4b) In a District within which an incorporated City is in whole or in part situated, if the school buildings are of solid brick, concrete or stone, forty years.

Debentures under the Act as it stood after the amendments of the second session of 1910, were required to be payable in equal annual instalments of principal having coupons expressing the combined amount of such instalment and the total interest then maturing.

That has been altered by 1914, Chapter 13, Section 1, so that now if the issue of Debentures be at least \$2,000, the Debentures shall each be of an equal principal sum with coupons for interest only payable yearly or half-yearly to the necessary number and amount of the several Debentures.

A further amendment by 1913 (2nd Session), Cap. 16, Sec. 1, permits, where the School District is one within which an incorporated City is in whole or in part situated, and the amount to be borrowed exceeds \$20,000, the issue of Debentures in annual instalments making the amount

maturing for principal and interest equal in each of the years, there being no coupons attached.

A still further amendment by 1913, Chapter 19, and by 1913 (2nd Session), Chapter 16, Sec. 1, provides that the Board of Trustees of a School District, within the limits of which an incorporated City is in whole or in part situated, may, when the amount to be borrowed is at least \$100,000, issue Debentures payable at the end of a term of years, with interest yearly or half-yearly, and requires an equal annual sinking fund to be raised.

4. Registration and Countersignature. Section 129 provides that every Debenture, before being issued, shall be sent for registration to the Minister, and Section 130 provides that the Minister shall thereupon, if satisfied that the requirements of the Ordinance have been substantially complied with, and if the authority to make the loan has not been withdrawn, register and countersign the Debenture and such countersigning by the Minister (or his Deputy) shall be conclusive evidence that the District has been legally constituted and that all the formalities in respect to such loan and the issue of such Debentures have been complied with and the legality of the issue of such Debentures shall be thereby conclusively established and its validity shall not be questionable by any court in the Province of Alberta, but the same shall to the extent of the revenues of the district issuing the same, be of good and indefeasible security in the hands of any *bona fide* holder thereof.

IX.—PUBLIC UTILITIES ACT.

The Public Utilities Act is Chapter 6 of the Statutes of 1915 and under that Act the expression "Public Utilities" means and includes every Corporation other than a Municipal Corporation unless such Municipal Corporation voluntarily comes under the Act by passing a By-law and the Lieutenant Governor-in-Council thereupon making an Order to bring such Municipality under that Act.

Section 28 of that Act provides that no Public Utilities, as therein defined, shall issue any Stock, Stock Certificates, Bonds or other evidence of indebtedness, payable in more than one year from the date until it shall have first ob-

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tained authority from the Board of Commissioners appointed under the Public Utilities Act.

In considering Debentures of any Municipality, it would be necessary to enquire whether it has been brought under that Act.

I have had no occasion in my practice to consider By-laws authorized by Villages or Rural Municipalities, and do not deal with these in this summary.

PROVINCE OF BRITISH COLUMBIA

There are, strictly speaking, only two classes of Municipalities in this Province, namely:

1. "City Municipality" or "City" means and shall include any municipal area now known as a City, and incorporated as a municipal corporation under any law, or which may hereafter be incorporated as a City under the provisions of the "Municipalities Incorporation Act," or any special Act of the Legislature;
2. "District Municipality" means and shall include any municipal area now known as a Town, Township or District, and incorporated as a Municipality under any law, or which may hereafter be incorporated as a Town, Township or District Municipality under the provisions of the "Municipalities Incorporation Act," or any special Act of the Legislature.

I.—LOCAL IMPROVEMENT DEBENTURES.

Ontario Act Adopted

In 1913 the Legislature of British Columbia passed the Local Improvement Act, which is a transcript of the Local Improvement Act of Ontario passed in 1911, and it is, therefore, not necessary that I should repeat what I have said on that branch in dealing with Ontario.

Departures Therefrom

The British Columbia Legislature have, however, made some amendments to that Act and have also made some of the provisions of the Municipal Act of 1914 apply to Local Improvement By-laws and Debentures, and I will refer to these.

Section 40 of the Local Improvement Act (following, in that respect, the Ontario Local Improvement Act), authorizes the Council to agree for temporary advances to meet the cost of the work pending the completion of it, and then when the work undertaken is completed the Council are authorized to borrow on the credit of the

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Corporation, and to issue Debentures or stock for the sums so borrowed, thus providing that Debentures should not be issued *until the completion of the work.*

By Section 7 of Chapter 54 of the Statutes of 1914 (B.C.) there is added to Section 40 as Sub-section 8 thereof, an enactment which enables a Municipality to pass a By-law and issue Debentures *before the completion of the work.*

By Section 6 of Chapter 54 of the Statutes of 1915, this is repealed and re-enacted with only a verbal change.

The other changes under these Acts of 1914 and 1915 do not call for notice.

Provisions of General Municipal Act Applicable The Municipal Amendment Act, 1915, has several enactments extending some provisions of the General Municipal Act to Local Improvement By-laws and Debentures, namely:—

Section 6. Authorizes the consolidation, with the consent of the Lieutenant-Governor-in-Council, of the whole or any part of the Stock or Debentures, including Stock or Debentures under the Local Improvement Act, with tolerably full provisions, and makes Sections 146 to 151 of the Municipal Act apply thereto.

Section 15. Amends Section 96 of the Municipal Act in its provisions as to hypothecation of Debentures; sale of Debentures, and issue of Treasury Certificates, by extending these provisions to the Local Improvement Act.

Section 17. Declares that a Municipal Council, since the passing of the Local Improvement Act in 1913, have had power to issue Treasury Certificates under that Act.

Section 20. Extends the power of the Council to borrow money in anticipation of the receipt of Revenue for the current year to cases where interest on Debentures under a By-law passed under the provisions of the Local Improvement Act falls due before the levy is made of the special rate authorized by such By-law.

Section 23. Amends Section 146 of the Municipal Act by extending the powers to issue stock to By-laws passed under the provisions of the Local Improvement Act.

II.—GENERAL DEBENTURES.

The Municipal Act, 1914, Chapter 52, and the amendments thereto, contain all the provisions relating to the issue of Debentures under Money By-laws, and these are framed largely upon the Municipal Act of Ontario.

The Sections of the Act dealing with Money By-laws are Section 54, Sub-sections 11 to 21, both inclusive; 67-68 (as enacted by the Municipal Amendment Act, 1915, Section 6), 96 to 103, as amended by the Municipal Amendment Acts of 1915, and 1916; 135 to 144 as amended by the Acts of 1915 and 144a added by the Act of 1916; 146, (as amended by the Act of 1915) to 157; 165 to 176, all inclusive.

Drainage and Dyking There are special provisions as to the issue of Debentures for the cost of works for dyking and draining, Sections 104 to 133, but I do not refer to these, as the Debentures of that class are rarely dealt in outside of the Province and the subject would call for a lengthy explanation.

Method of Repayment The whole of the Debentures must be payable on or before fifty years from the date on which the By-law takes under Section 97, as amended by Cap. 46 of 1915, Sec. 18 (4) effect, and Debentures may be payable as follows:

- (1) The entire principal payable at a fixed date and the interest annually or semi-annually, in which case it is provided that in addition to the interest there must be levied annually, for a sinking fund an amount which capitalized yearly at four per cent. will retire the Debentures at maturity.
- (2) The principal and interest combined in one sum and made payable in equal annual payments;
- (3) Debentures, the interest on which is to be paid annually or semi-annually and the principal is met

by the payment of a certain specific sum in each year. There must be raised in each year a specific sum to meet the interest, and another specific sum to make the payment of the instalment of principal

The Debentures to be issued may be of such one of these three classes as the Council shall thereafter by By-law or resolution determine.

Debt Limit The aggregate of the debts created by the issue of Debentures, except for works of local improvement and for school purposes, shall not exceed twenty per cent. of the assessed value of the real property according to the last revised Assessment Roll. Section 97 (1).

Voting on By-laws Under Section 165, as amended by Section 26 of the Municipal Amendment Act of 1915, every By-law must be published at least ten clear days before the voting, in a newspaper, and one copy posted up in each ward, and then be submitted to the vote of the electors who are required to be the owners of land within the Municipality, and if carried is then passed by the Council. Under Section 172, the vote in favor of the By-law is necessary of at least three-fifths of the votes polled.

Section 165, as amended by Section 25 of the Act of 1915, provides that:—

“Every By-law submitted for the assent of the electors shall be for a distinct purpose, and no such By-law shall group together two or more subjects of expenditure, and where two or more By-laws are so submitted, each By-law shall be voted on separately.”

III.—CURATIVE PROVISIONS.

Valid after Registration Section 174 provides for registration of By-laws, and if a registered By-law, which has been carried by the vote of the electors, be not called in question within one month after registration, then no person assessed under or subject to a rate under such By-law shall be entitled

to plead any defect in the By-law as a valid defence against payment of such rate (Sections 178 and 180), and Section 140 further provides that Debentures issued under a By-law so registered shall be valid and binding upon the Municipality notwithstanding any insufficiency in form or otherwise in the By-law, or in the Debentures, or in the authority of the corporation in respect thereof, if no successful application has been made to quash it within one month.

*Valid after
One Year's
Payment* There is a further provision under which Debentures or Treasury Certificates are valid if the interest has been paid for one year by the Municipality, and it is declared that the By-law and the Debentures or Treasury Certificates issued thereunder, or so much thereof as shall be unpaid, shall be valid and binding upon the Municipality and the ratepayers thereof, and on all parties concerned. Section 141.

*Powers of
Municipal
Inspector* The Municipal Act of 1914 made provision by Section 471 to 480 both inclusive (which by proclamation was brought into effect on 15th June, 1914) for the inspection of Municipalities, and an Inspector has been appointed.

By Section 476 the Council of any Municipality may apply to the Inspector for a Certificate approving any Money By-law, including a By-law under the Local Improvement Act, and, if he approve of the By-law, then he may also approve of the Debenture or stock issued in conformity with its provisions, and the Treasury Certificates issued in respect thereof.

Section 478 provides that a certificate of approval shall be, in all courts and places, and for all purposes, conclusive evidence that the By-law, Debenture, stock or treasury certificates described in or covered by the certificate has been lawfully and validly made and issued, and that all statutory and other requirements have been complied with and the validity of such By-law, Debenture, stock or treasury certificate shall not be attacked, or questioned or adjudicated upon in any action, suit,

or proceeding whatsoever in any of the Courts of the Province.

The Inspector, under Section 475, is given full power to cause enquiry to be made into any matter connected with any Municipality for the conduct of any part of the business of the Municipality and may, either by himself or by a Deputy or other person authorized by him hold an enquiry.

IV.—TREASURY NOTES.

Section 96 provides that the Municipal Council may borrow moneys by hypothecating or pledging Debentures which remain uncanceled and further provides that where in the opinion of the Council it is deemed advisable to defer the sale of the Debentures, Bonds or Stocks, it may with the consent of the Lieutenant-Governor-in-Council, issue and sell Temporary Certificates to be called "Treasury Certificates," which are to be redeemable in not more than three years from their date, and to be repaid out of the sale of the Debentures, Bonds or Stock in respect of which they are issued, and by Section 16 of the Municipal Amendment Act of 1915, there is a badly drawn provision (96a, added by Section 16 of Chapter 52 of 1915) for the renewal of Treasury Certificates for a further term of not more than three years, to which it is necessary to obtain the approval of the Lieutenant-Governor-in-Council.

V.—CONSOLIDATED STOCK.

Provision is made by Sections 146 to 151 for the conversion of Debentures into consolidated stock or for the issue of consolidated stock in place of issuing Debentures, and, under that, a By-law for the issue of stock may be submitted to the vote of the electors, or stock may be issued in place of Debentures where a By-law has been passed authorizing the issue of Debentures, in which latter case it should conform closely to the terms of the Debentures as to time of payment and rate of interest.

Sub-section 68 of Section 54 as enacted by Section 6 of the Municipal Act of 1915, provides for the consolidation

(with the consent of the Lieutenant-Governor-in-Council) of stock or Debentures authorized by By-laws passed under the Municipal Act or the Local Improvement Act with limitations as to date of maturity of such stock and as to the various dates of maturity of the Debentures or stock to be consolidated.

Under this provision the Debentures authorized by several By-laws may be consolidated under uniform dates of issue and maturity, and Debentures for the amount so consolidated may be issued in one series, or stock may be issued for the aggregate amount so consolidated.

VI.—PUBLIC HEALTH ACT.

All By-laws authorizing the construction of Water Works or Water Works connections or extensions must, under the Public Health Act of British Columbia, Sections 22, 23 and 28, receive the approval of the Provincial Board of Health, and all By-laws authorizing the construction of Sewers, Sewer connections or extensions must, under Sections 26, 27 and 28 and 29 of the Public Health Act, receive the approval of the Provincial Board of Health.

VII.—SCHOOL DEBENTURES.

The provisions as to issuing Debentures for School purposes are under the Public School Act, Chapter 206, Revised Statutes of British Columbia, 1911, and are on practically the same lines as in Ontario.

There are special provisions as to the issue of Debentures for the cost of works for dyking and draining, Sections 104 to 133, but I do not refer to these, as the Debentures of that class are rarely dealt in outside of the Province and the subject would call for a lengthy explanation.

The Municipal Act of 1914 made provision by Sections 471 to 480, both inclusive (which by proclamation was brought into effect on 15th June, 1914) for the inspection of Municipalities, and an Inspector has been appointed, but I do not know whether any regulations have yet been made under Section 479, as none had been made at the time of my enquiry.

VIII.—CITY OF VANCOUVER SPECIAL CHARTER

What I have said above is in reference to the General Municipal Act of the Province, but the City of Vancouver has a special Charter (Chapter 54 of the Acts of 1900) of which there have been various amendments in subsequent years.

The provisions in regard to Money By-laws are based substantially on those in Ontario at 1900, and the aggregate debt for Debentures must not exceed twenty per cent. of the assessed value of the real estate of the city computed on an average taken from the Assessment Rolls for the two years antecedent to the creation of the debt.

Any application to quash or set aside a By-law must be made within one month after the passing of the third reading.

There is a further provision protecting holders of Debentures, added by the Amending Act of 1907, Chapter 61, Section 1, which is as follows:—

"132a. All Debentures sealed with the seal of the Corporation of the City of Vancouver and signed and countersigned as required by this Act and purporting to be issued in pursuance of any By-law or By-laws heretofore or hereafter passed by the Council shall in case no proceedings have been taken within the time limited by this Act to quash the said By-law or By-laws, or in the event of the said By-law or By-laws not having been quashed within three months from the final passing thereof, after the expiration of three months from the date of the authorization of the issue thereof by the City Council, be valid and binding on the Corporation and shall not be quashed or set aside on any ground whatsoever. The certificate of the City Clerk under the seal of the Corporation that the issue of the said Debentures has been authorized, and showing the date of such authorization, shall be final and conclusive evidence of such authorization and the date of same, and it shall not be incumbent on the purchaser or purchasers of